

The Library of Congress'

EARLY STATE RECORDS PROJECT

converted from the original microfilm held by the
Vincent C. Immel Law Library, Saint Louis University

through the generous support of a grant from the

Council on Library and Information Resources

Mississippi Railroad Commission reports

reformatted from the original and including:

Report of the Railroad Commissioners, <1885>

Annual report of the Railroad Commission of the State of Mississippi, 3rd and 4th (1890)

Biennial report of the Railroad Commission of the State of Mississippi, 3rd (1891)-<5th (1896)>

THIRD AND FOURTH ANNUAL REPORTS

—OF THE—

RAILROAD COMMISSION

—OF THE—

STATE OF MISSISSIPPI,

—FOR THE—

YEARS ENDING SEPT. 30, 1888 and 1889.

COMMISSIONERS

J. F. SESSIONS, CHAIRMAN.

WALTER McLAURIN, J. C. KYLE.

F. S. SCRUGGS, *Clerk.*

JACKSON, MISS.:

R. H. HENRY, STATE PRINTER.

1890.



BIENNIAL REPORT.

OFFICE OF RAILROAD COMMISSION OF MISSISSIPPI. }
JACKSON, MISS., DECEMBER 2d, 1889. }

To His Excellency, Robert Lowry, Governor of Mississippi:

The law providing for railroad supervision in this State contemplates the submission to the Legislature, through you, of annual reports embracing a period ending each year on the 30th of September.

Inasmuch as our last report was submitted to the Legislature in January, 1888, and the first session thereafter will be the one beginning January, 1890, we have concluded that the object in view would be accomplished, and expense avoided, by combining in our report a review of our proceedings for the two years, in keeping with the plan adopted for the other departments of the State government. This report will therefore embrace the remainder of the year 1887 (not included in our second annual report), the year 1888, and the year 1889 up to the date of this report.

The duties of the Commission as now defined by law relate mainly to the supervision of rates for the transportation of passengers and freight, and securing proper and suitable depot and station facilities. We are also charged with ordering suits through the proper district attorneys for the penalties provided by law for failure to keep posted the bulletin boards at telegraph stations, the posting of freight tariffs, providing regulations for the comfort of passengers at railway stations, the inspection of the various roads, and of accidents to trains "attended with serious personal injury." In addition, we were required by an act passed by the last Legislature to revise and fix the assessment of such railroads as had escaped taxation. Superadded to these duties there has devolved upon us, since the passage of the act creating the Railroad Commission a Board of Control of the Penitentiary, the duties of that department. These were of a supervisory character only until the cancellation of the lease of the Gulf and Ship Island Railroad of the Penitentiary, since which time the entire management, financial and otherwise has been in our hands. A separate and full report

of that department will be submitted by us as a Board of Control.

SUPERVISION OF RATES, PASSENGER AND FREIGHT.

The result of railroad supervision in Mississippi as to passenger rates has been to secure an uniform rate of three cents per mile for passengers throughout the State, with the single exception of one narrow-guage line (the Ripley, Ship Island and Kentucky, now known as the Gulf and Chicago Railroad), which is still allowed a maximum of four cents per mile. During the present year we made an order reducing the passenger rate on that road to three cents, but upon a full showing of the financial status of that corporation, of its earnings, and of the small number of tickets sold, we withdrew the order and determined to withhold such action until a further opportunity had been afforded for the development of that line of road, the extension of which was contemplated. The result of the reductions in passenger rates, and the aggregate saving to the public thereby were set forth in our last report. We stated then, and reiterate now, that these reductions have operated advantageously to roads affected, because of the increased travel. As population increases and as the country develops and our towns and cities grow, the public good and the best interests of the common carriers may demand still lower rates for local travel, as they already are made to some extent for through travel and for commutation tickets. But the difficult, ever-recurring, and oftentimes embarrassing work of the Commission has been the supervision and revision of freight rates. Actuated as we have been, by an earnest desire to advance the public welfare and to secure reasonable rates for the people of the State, without doing injustice to the railroads, and meeting at every step in the line of revision and reduction the claim of the companies that rates were already reasonable, and that the revenue would be impaired to a point not compatible with the maintenance of secure and safe roads, and rolling stock, some idea may be formed of the character of the work in this regard.

At the time of our last report we stated that our purpose was, if possible, to secure uniformity in the classification of freight by the several roads in the State, there being in use at that time various classifications, based mainly on what was known as the Mississippi Valley Joint Classification and the Southern Railway and Steamship Association Classification, together with a third as fixed in 1886 by our board, known as the Mississippi Classification. Our object was originally to make the latter classification, with such modifications as experience might suggest, applicable on all the lines within the State, but we found that to do so would create

confusion and entail a great additional work on the part of agents, because of the general use of other classifications on business not local; and uniformity having been approximated on our roads in interstate business by the use of the Southern Railway Classification, we determined upon the adoption of that system on local business. The result has been that that classification is now established for all the roads in the State on local business, subject to such additions or alterations as have been approved by us for each of the several lines. It is to be hoped that the efforts of the National Commission, and of some of the leading and most important railways to secure the adoption throughout the United States of a uniform system of classification, will yet be successful. When it is remembered that every article known to commerce or transported by public carriers must be placed in one or the other of the classes (which must be limited to a convenient number), with due regard to value, bulk, weight, and liability to damage, it will be readily seen that such uniformity will very much lessen the complexity of what is at best a complicated and intricate business, will enable the public the more readily to become familiar with freight tariffs, will facilitate the interchange of freight by connecting lines, and greatly simplify the labors of freight agents, who, as it is now, sometimes become hopelessly involved by the intricacies of conflicting or unstable classifications and exceptions.

The change of classification and the adjustment of rates thereto was effected during last year, without much difficulty or friction, except in the case of the Illinois Central Railroad. On April 2, 1888, we invited that road (which had prior to that time been using the "Mississippi Classification") to submit a freight tariff based on the Southern Railway Classification, avoiding as far as practicable an increase of rates. Acquiescing (and in fact desiring the change in classification, so that the same might be uniform with that used on its interstate business), the company submitted a tariff which we found upon examination to be in many respects a material increase in rates from that which we had previously revised and approved. After revising and pruning this new tariff, which was to become effective July 1, 1888, the road refused to put it into effect. We then directed suits to be brought by the proper district attorneys to enforce the penalty provided by law in such cases. The road, through its General Solicitor, then applied for a suspension of the order establishing the revised tariff, and for a re-hearing. We declined to suspend the operation of the tariff, but notified him that we would entertain an application by the company for its modification. Accordingly, on July 16,

1888, the company appeared by its General Manager, General Solicitor, Auditor and General Freight Agent, and several days were occupied in the presentation of evidence, and in argument. We declined, after mature consideration, to recede from the tariff as fixed, but corrected some inequalities that the examination in detail had disclosed. The officials of the company then announced after a conference, that they would at once put the tariff into effect under protest, and upon the agreement of the company to promptly refund all over-charges occurring between July 1st (the date fixed for the tariff to take effect) and July 18th (the date of the last order), upon presentation of freight bills showing the same, to local agents, and the payment of all costs, we directed the suits to be dismissed. Since then, this general tariff has been operated, with some reductions on special classes of freight, which have been made from time to time, notably on grain, hay, fertilizers, cotton-seed meal, lumber, cement, lime, brick, laths, shingles, live stock, etc. These tariffs, as well as all others, appear in the records kept in our office, were printed, are on file, and required to be posted at each depot on the various lines. To incorporate them in our report would swell it to voluminous proportions, and would be of no permanent use, for the reason that changes and modifications are frequently made. The Illinois Central system controls, either as owner or lessee, the Canton, Aberdeen and Nashville Railroad, the Yazoo and Mississippi Valley Railroad, and the Mississippi and Tennessee Railroad, in addition to the main line (which embraces the Chicago, St. Louis and New Orleans Railroad, and the Mississippi Central Railroad) and the mileage of the system in this State embraces 636 miles of road, which is about one-fourth of the railroad mileage of the State. Prior to the present year freight passing from one of these lines to the other has taken the local rate of each road, and thus the charge from a point on one part of the system to a point on any other part in the State has been the sum of the locals of each road, making the aggregate charge for the entire haul much greater than for an equal distance on a single road. With a view to lessening this rate we cited the Illinois Central Company in June last, and the result was the establishment of a "straight" tariff (thus getting rid of the sum of two locals) from all points on the main line to all points on the Mississippi and Tennessee Railroad and *vice versa*. Since then this rule has been extended so as to apply to all the roads in the system, so that now one general tariff (which is designated as "L 1" by the Illinois Central, and which is the same as that operated on the local interstate business of that road) is operated from any point of the system on continuous shipments to any

point on any other part of the system. The same tariff (L 1) is also used by the C., A. & N. R. R. Co., and the Y. & M. V. R. R. Co., for all freight from point to point on each of these lines. The rates fixed by that tariff, although lower than the sum of the locals, are higher than those established by the Commission for the main line of the Illinois Central proper within the State, but the Commission has been powerless to reduce the same because of an injunction made perpetual by the Supreme Court of this State in the case of John M. Stone, et al. (Railroad Commissioners) vs. The Y. & M. V. R. R. Co., (see 62 Miss. Rep., p. 643) and the case of the C., A. & N. R. R. Co., vs. The Railroad Commission. (not reported).

In this connection reference is made here to the opinion of Attorney-General Miller furnished us in November, 1887, published in our last report, page 65. The claim of these two roads to exemption from supervision is based on a provision in the charter of each which is identically the same, and is quoted in our letter of November 11, 1887, asking the opinion of the Attorney-General, above referred to. (See our report of 1887, pp. 62 and 63.) These charters will be found in the Acts of 1882, pp. 844 and 1,006. A provision in the act of March 2, 1882, authorizing the consolidation of the Memphis and Vicksburg Railroad and the Mississippi Valley and Ship Island Railroad (which are now merged in the L., N. O. & T. R. R.) was evidently inserted with a view of accomplishing the same result, but being vague and uncertain, we doubted if it brought that road within the decision of the Supreme Court in the cases referred to; and we invited the opinion of the Attorney-General as to this act also. His opinion was adverse to the claim of that company of exemption from supervision. (See our report of 1887, p. 66.) For the provision in the law authorizing the consolidation referred to, see Acts of 1882, p. 1014.

We accordingly cited the L., N. O. & T. R. R. Co. for a revision of its freight tariff, and in May last the General Manager of the company, and its General Solicitor, appeared, insisting that the company was protected by the provision referred to. We, nevertheless, promulgated certain revised rates for the road, which were accepted and are being operated by the company under protest—the written protest of the Solicitor of the company being on file in our office. It is proper to say in this connection, however, that the freight rates on this important line are usually reasonable because of the fact that at nearly every point in this State there is competition with the low steamboat and barge rates of the Mississippi river.

This system has now become the second in mileage and

importance in the State; the main line and branches aggregating 584.8 miles in extent, and embracing not only the main line, but the Greenville, Lake Washington and Huntington branches as well, the newly constructed Bolivar Loop (extending from Lamont, a point on the Huntington branch, by way of Rosedale and Friars Point to Coahoma Station on the main line, and from Hampton on Lake Washington to Rolling Fork at the southern intersection with the main line,) also the narrow gauge Mobile and Northwestern Railroad, (extending from Glendale, opposite Helena, Ark., to Eagle Nest,) the West Feliciana Railroad from Woodville to Bayou Sara (now extended to Slaughter, near Baton Rouge, on the main line in Louisiana,) and the Natchez, Jackson and Columbus Railroad, which has been during the year changed to the standard gauge from Harriston on the main line of the L. N. O. & T. R. R. to Natchez, and will shortly, we understand, be changed from Harriston to Jackson. Another extension from Clarksdale southward through Talahatchie county is projected, and work begun already at Clarksdale, we are informed.

In February, 1888, the Southern Railway Classification, and the local inter-state tariff based thereon, was approved for the Mobile and Ohio Railroad, except as to factory products, and cotton in bales, as to which a separate and special tariff was fixed. The cotton tariff was further reduced by us on August 5, 1889. We have also approved during the present and past year a number of exceptionally low tariffs on native products, such as hay and grain, acid for canned goods, earthenware, etc., along this line of road—some submitted at our instance and some emanating from the company—which has, under the present management, impressed us with a disposition to co-operate in the establishment of such local rates on home products as will secure the development of the country along the line of the road, and increase the number and efficiency of the home manufacturing enterprises. Our information is that this policy has already contributed largely to the restoration of friendly relations between the public along that route and the railroad company. We commend this example to those railway officials who appear to act upon the false and mistaken theory that they are independent of the people, and of all interference upon the part of their representatives.

On the 18th July, 1888, we revised, after proper notice, the freight tariff of the New Orleans and North-Eastern Railroad, the principal reductions being made in the rates on cotton in bales, and on flour and meal and fertilizers.

On June 5th, 1888, we revised the general tariff of the Vicksburg and Meridian, (now the Alabama and Vicksburg)

Railroad, and the new tariff was promulgated by us as Circular 49. This tariff we further revised and reduced on June 5th, 1889, and the same is set forth in our Circular 56. By this latter revision the general tariff is at last placed nearly in line with the rates fixed on other roads in the State, a result which has only been reached after frequent revisions, much protestation and obstinate opposition from the management of the road.

An embarrassing question has confronted us on several occasions during the last two years, as to the competitive rates on this line from Vicksburg to Jackson and from Vicksburg to Meridian. Much of the "heavy packing-house products," such as bacon, bulk meat, etc., and of flour and meal in barrels, and grain, has heretofore been shipped from St. Louis and western points over this line in connection with either the Mississippi steamer and barge lines or the L., N. O. & T. R. R. as far as Vicksburg and thence over the V. & M. (or A. & V. as it now is) to Jackson or Meridian on thorough bills of lading at rates proportionately far below the local tariff for the same articles on the A. & V. road. For example, the rate on flour in barrels from St. Louis to Meridian via the Anchor Line of steamers on the Mississippi, and the A. & V. road would be 62 cents per barrel; of this sum 45 cents was the Anchor Line proportion, with insurance, and 17 cents the A. & V. proportion. The case was similar to Jackson. The Vicksburg shippers and those who bought in that market, or those who desired to avail themselves of such special arrangements as they might secure for transportation to that point, complained that they were being discriminated against; and that the rail rate from Vicksburg to Jackson and Meridian to them on our own local road should be no higher than it was for the shipper from St. Louis. Affected apparently by this consideration the V. & M. roads put into effect and operated until September 28th of this year, a rate fixed on that basis to Meridian, and a still lower "cut" rate to Jackson. At the date named these rates were revoked and the full pre-existing local rate was resumed—an agreement, it was currently reported, having been effected by the various roads doing business at Jackson and Meridian. It was at this stage that the Boards of Trade of Jackson and of Meridian appealed to the Commission, and, after investigation, we approved the rate in effect up to the date named, and fixed the same as the tariff on these commodities from Vicksburg to Jackson and Meridian respectively, except as to Jackson we did not accept the "cut" rate, but adopted in lieu thereof the proportion of the "through" rate as formerly established, which was the same as to Meridian. Thereby our local markets are protected,

and no injustice done to the A. & V. railroad, because by whatever route the freight reaches Vicksburg, and whether on "through" bills or otherwise, the railroad gets the rate it has established itself, from Vicksburg to Meridian, and from Vicksburg to Jackson. Having no power to regulate the rates on inter-state traffic, yet we do have the power to place our own people on an equal footing with distant markets, as far as the charges on local lines are concerned. These are the only complaints on this subject that have been filed before the Commission.

The two lines last named, together with the Alabama Great Southern, are a part of what is generally known as the "Queen and Crescent" system and they have a mileage within this State of 315 miles. The local freight rates on the Alabama Great Southern railroad, (which has only a few miles in the State), we find to be reasonably low, being fixed on the basis established by the Alabama Commission, in which State nearly the whole of that road is situated.

On the Kansas City, Memphis & Birmingham railroad the freight tariff was revised again the 19th of March of this year, and some further corrections made on the 16th September. This tariff as now fixed is comparatively reasonable. This line of railway (which is a part of an important system) extends across the State diagonally from the State line near Memphis via Holly Springs and Tupelo to the Alabama line, northeast of Aberdeen, with a branch line from Amory, in Monroe county, to Aberdeen; and has a mileage within the State of 142.67 miles.

Since the date of our last report the Georgia Pacific Railroad, extending from Atlanta, Ga., to Greenville in this State, has been completed and is now in operation between the points named, having a mileage in Mississippi (including a narrow gauge branch of 23 miles from Stoneville to Sharkey) of 202.2 miles. The Georgia Pacific is a part of the Richmond & Danville system, which penetrates nearly every southern State east of the Mississippi, and it is said to be the purpose of the management to still further develop the system in this State, and in fact there is being constructed at this time a branch from a point near where the main line crosses the Yazoo river below Greenwood, up the Tallahatchie river in the direction of Memphis, and still another branch is anticipated, it is said, in the direction of Yazoo City.

The freight tariff of this road was submitted to us before the road was completed, and it was approved. The rates are reasonably fair, except that we regard the cotton tariff for some distances too high, and have notified the company that we will expect a revised tariff on cotton, to be submit-

ted as soon as the work still to be done to put the line in a finished condition is completed.

The Memphis & Charleston Railroad freight tariff has been, during the present year, revised by the Commission to the extent of a reduction of the rates on cotton for the distance which that road traverses this State—33 miles. Its general tariff is reasonable.

There have been no complaints of the freight charges on the Louisville & Nashville Railroad. The rates are, in the main, lower than any road in the State. Skirting the Gulf along the entire route in Mississippi, it has water competition throughout.

The East Tennessee, Virginia & Georgia road, although an important factor in the competition for through business to our most important city in the east (Meridian) has only eight miles within the State, and the local business is unimportant.

The foregoing review embraces a reference to the most important freight tariff revisions during the past two years, but does not include a multitude of special tariffs relating to various commodities, which have been submitted and acted upon at the regular semi-monthly meetings of the Commission.

DEPOT IMPROVEMENTS.

Since our last report, and in addition to the depots therein enumerated, we have caused a number of passenger and freight depots to be either built or enlarged. The list includes the following: On the Illinois Central: Terry, Coffeerville, Vaiden, Goodman, Magnolia, Madison and Bogue Chitto. On the Mississippi & Tennessee: Batesville, Coldwater, Love's, Horn Lake, Nesbits and Sardis. On the Yazoo & Mississippi Valley: Anding and Bentonla. On the New Orleans & Northeastern: Eastabuchie and Tuscanola. On the Alabama & Vicksburg: Brandon, Clinton, Bolton, Morton, Pelahatchie and Newton. On the Louisville, New Orleans & Texas: Hampton, Shaws, Wilczinski and Greenville. On the Mobile & Ohio: Wahalak. On the Kansas City, Memphis & Birmingham: Olive Branch. On the Natchez, Jackson & Columbus: Harriston. On the Louisville & Nashville: Ocean Springs.

The old passenger depot at Jackson on the Illinois Central was, two years ago, condemned by the Commission, and the result of the conferences with the management of that road was an agreement to begin within a year the erection of a creditable and commodious depot, if we would withhold any order for expensive additions to the old depot. This agreement, we are happy to report, the Illinois Central car-

ried out in perfect good faith, and the result is the present magnificent passenger depot building, which is a credit both to the railroad company, and the capital of the State. It is the best in the State.

It has been the object of the Commission to secure a suitable and commodious passenger depot building for the Alabama and Vicksburg Railroad at Vicksburg, and after some delay we had submitted to us by the company plans and specifications for a building that would be not only ample, but ornamental, with every facility and convenience. The erection of this building has been prevented by the action of the municipal authorities of the city of Vicksburg, who prohibit the construction of the same, unless of brick. There is no power in this board to designate the material to be used in the erection of depots, and we have for that reason suspended the order, hoping that some arrangement may be effected by the railroad company and the city whereby the much needed passenger depot may be secured.

DEPOT APPLICATIONS DISALLOWED.

In this connection it will not be amiss to refer to a controversy that arose during the past year relative to the freight depot of the Vicksburg and Meridian Railroad at Vicksburg.

It came before us by petition of G. H. P. Rector in April, 1888, alleging unjust discrimination on the part of the railroad company in permitting P. P. Williams & Co., to use for warehouse purposes an old freight depot building to the exclusion of others. The proof and a personal inspection by the Commission showed that the depot building in use for the public was ample, being the largest in the State, and our conclusion was, that such being the case, we had no power to control or direct the use of other buildings owned by the company. The decision was accordingly, and the complaint was dismissed.

In July, 1888, the Commission also heard the petition of W. F. and H. C. Smith for an order compelling the New Orleans and North-Eastern Railroad to erect a freight and passenger depot at Errata on that road. In this case, as in the preceding, both the petitioners and the defendants were represented by attorneys, and evidence taken. In the Errata case we dismissed the petition; it appearing from the proof that the business at that point was inconsiderable, and that it was only two miles distant from the established depot at Sandersville, a village of some 200 inhabitants.

In August of the present year a petition was filed by a part of the citizens of Winona to compel the erection by the Illinois Central and Georgia Pacific of a union passenger

depot at the point of intersection of those roads in that town. Both companies were cited, and in answer set forth the fact that each had already erected and were then using separate passenger and freight depots situated not far distant from the point of intersection. These buildings were shown to be ample, both substantial brick structures—that of the Georgia Pacific only recently completed. There also appeared a delegation of the citizens, who presented a counter petition, claiming that it was not the desire of the majority of the business men or tax-payers that the proposed union passenger depot should be built. In view of the divided opinion of the citizens themselves on the subject and of the substantial and commodious character of the buildings already erected, we concluded that it would not be just or equitable at this time, to grant the prayer of the petitioners. It was therefore dismissed.

DEPOT IMPROVEMENTS NOT COMPLETED.

In addition to the depot buildings directed to be built or enlarged as hereinbefore enumerated, we have recently ordered others, the work on some having already been commenced. This list includes Rolling Fork, Centreville, Osyka, Natchez, Utica, Raymond, Courtland, Hernando, Oakland and Harrison Station.

DEPOT ORDERS RESISTED.

An order for the erection of suitable buildings at Lake and Pearsons on the Alabama and Vicksburg road having been disregarded by the company, and the time within which the work was to be done having elapsed, we have directed suits to be brought by the proper district attorneys for the penalty provided by law. Suit was also ordered for a like failure and refusal as to the Bovina depot on the same road, but on a petition numerously signed by the citizens of the locality asking us to withdraw the order, we did so. The policy of this road appears to be in some cases, (notably the Bovina and Pearsons cases) to threaten the people living in the locality with the abandonment of such depots, and to discontinue the stoppage of trains at these points. While apprehending that the strong arm of the law, as it is, would if invoked by the communities interested, prevent the exercise of such arbitrary and oppressive power, we nevertheless believe that some statutory penalty should be provided for such cases, to be invoked not only by the residents of the locality, (who may to a great extent be made the victims of the ill will of the company), but by the Commission or some official representative of the State. We are glad to be able to say that this policy of obstruction has been displayed by no other railway company in this State, and on the contrary,

the management of other companies have manifested a commendable disposition to co-operate with the Commission in making these provisions for the convenience and comfort of the traveling public.

INSPECTIONS.

We have since our last report made inspections of various roads in the State, and the reports thereof as made by the several Commissioners are on file and of record in our office, and therein will be found the various recommendations made from time to time relative to improvements of depots.

ACCIDENTS.

Accidents to passengers during the period of this report have, fortunately, not been numerous. There will be found in the Appendix the reports of such as have been inspected by us, together with such reports as have been submitted by railway officers.

Some of the "accidents to trains attended by serious personal injury" have not been inspected, for the reason that in the nature of things, a personal inspection of the site of the accident (in cases of derailment of the train, for example) could accomplish nothing when the train had been replaced on the track, and business resumed, before a Commissioner could possibly arrive, or (as in many instances) before the information would ever reach him.

REGULATIONS.

We have, as authorized by law, issued during the present and past year, several circulars, establishing certain regulations at passenger depots. These will also be found in the Appendix, and are designated Circulars 50, 54 and 59.

ASSESSMENT OF RAILROADS.

By virtue of an act of the Legislature entitled "an act to provide for the assessment and collection of past due and unpaid taxes on railroads which have escaped the payment thereof," approved April 3d, 1888, we prepared shortly after the passage of the act, the assessment lists required thereby for all the counties through which the Yazoo and Mississippi Valley Railroad passes—that being the only road known to us which was not "exempt by law or its charter" from taxation, which had escaped taxation. The Attorney-General construing the charter of this company as not exempting it, and the railroad company insisting that it did. Accepting the view of the Attorney-General, we prepared the assessment lists as stated and forwarded the same to the several sheriffs of the counties along that line of railroad. Upon the return of these lists by the sheriffs containing, as we

conceived, an insufficient or incomplete valuation, we revised and equalized the same for the years 1885, 1886, 1887 and 1888, so that the assessment as finally fixed by us was as follows:

For the county of Hinds:

For 1885.....	\$ 190,188 00
For 1886.....	211,992 00
For 1887.....	224,760 00
For 1888.....	224,760 00

For the county of Madison:

For 1885.....	134,716 00
For 1886.....	150,161 00
For 1887.....	159,205 00
For 1888.....	159,205 00

For the county of Yazoo:

For 1885.....	332,829 00
For 1886.....	370,986 00
For 1887.....	618,090 00
For 1888.....	618,090 00

For the county Holmes:

For 1887.....	697,692 50
For 1888.....	697,692 50

For the county of Leflore:

For 1887.....	359,616 00
For 1888.....	359,616 00

For the county of Grenada:

For 1887.....	84,285 00
For 1888.....	84,285 00

In reaching the conclusion that the foregoing was a reasonable valuation, we estimated the value of the locomotives-passenger coaches, express cars, freight cars, mail cars, hand-cars, turntables, depots, water tanks, ware-houses, side-tracks and main track, and on the basis of the mileage in each county fixed the amount of the assessment of such county. In making the assessment we were without any information or data from the railroad company, their representatives refusing to furnish it. The result of this assessment and the tax levied thereon under the law, has been in litigation by the company seeking to assert its claim to exemption, which has extended from the chancery court to our own Supreme Court, thence to the United States Supreme Court, and by all these tribunals the decisions have been favorable to the State; and the Attorney-General has not only been successful in maintaining the law and the assessment and taxation thereunder, but the result has been accomplished in an unprecedentedly short time.

In connection with this subject of railroad taxation we have for convenient reference prepared and included in the

appendix to this report a list of the railroads in this State paying State and county taxes with the amount paid by each annually since 1880. Also a list of those roads not paying taxes, with a reference to the charter of each under which exemption is had. It will readily be seen that if the railroad property of the State, which is subject to taxation, was taxed at the same rate *ad valorem* as the property of individuals, that the revenues of the State and counties would be enormously increased. The wisdom of a policy whereby one system of valuation is fixed for railroads and another for individuals, resulting in unequal taxation it is beyond our province to discern, but when the period of exemption has terminated, it would seem equitable and just that railroad property should be assessed and taxes paid thereon *ad valorem*, as in all other cases. In the State of New Jersey a Board of Commissioners are, under the act of 1884 and the laws amendatory thereof, charged with the assessment of railroad and canal property in that State; and from this source in 1887, with the State tax at one-half of one per cent., the total tax on 1962 miles of road and 173 miles of canals, aggregated the large sum of \$1,303,484.77 (see annual report of State Board of Assessors of New Jersey for 1887.)

RAILROAD MILEAGE IN MISSISSIPPI.

The number of miles of railroad in Mississippi:

On September 30th, 1885, was 1,878.15 miles.

On September 30th, 1886, was 1,973.15 miles.

On September 30th, 1887, was 2,134.15 miles.

On September 30th, 1888, was 2,154.90 miles.

On September 30th, 1889, was 2,366.06 miles.

It will be seen that for the last four years the railroad construction in the State has been as follows:

For the year ending September 30th, 1886, 95 miles.

For the year ending September 30th, 1887, 161 miles.

For the year ending September 30th, 1888, 20.75 miles.

For the year ending September 30th, 1889, 222.36 miles.

(12 miles of M. & N. W. R. R. and a fraction of a mile of A. G. S. R. R. having been torn up.)

We insert as a matter of public interest the following from Poor's Manual for 1889, showing the number of miles of railway in operation in the State of Mississippi at the close of the several years named:

1850.....	75 miles.
1860.....	862 miles.
1870.....	990 miles.
1880.....	1,127 miles.

There will be found in the appendix to this report a table showing the number of miles of railroads in the United States at various times since 1830.

The roads built since our last report have been the Georgia Pacific, the Bolivar Loop of the L., N. O. & T., the Lake Washington extension to Rolling Fork, of the same road, and a few miles of the Gulf and Ship Island. There is now under construction the Tallahatchie branch of the Georgia Pacific, and the Natchez, Jackson and Columbus has been changed from a narrow to a standard guage from Harriston to Natchez, and we are informed that the L., N. O. & T. R. R. Co. is now engaged in widening the guage of the Mobile and Northwestern branch from Lula to Glendale, and is building a branch from Clarksdale as already stated. Other lines are projected in various quarters, and the rapid railroad development of the State during the past few years is likely to go on at a greatly accelerated rate. During the present decade the railroad mileage in Mississippi was more than doubled.

ANNUAL REPORTS OF RAILWAYS.

With the view of securing uniformity, and to facilitate the preparation and filing of annual reports, we have adopted a form prepared and printed by the National Commission. These blanks, bound in book form, consist of 40 pages each, and embrace a great variety of useful information as to the history, equipment, business, cost, indebtedness and earnings (gross and net) of each company. These books, except a few not yet received, are on file in our office, and a part of the records thereof. The blanks were furnished free of cost to the State by the Interstate Commerce Commission, and are for the year ending June 30, 1889. These annual reports are in addition to the quarterly reports, which are furnished us at the end of each quarter. The statistical and other information contained in the Appendix to this report is taken largely from these annual reports, which come up only to the 30th of June as above stated. An amendment of our laws so as to fix this as the date of the ending of the year for railroad reports, instead of the 30th of September, would facilitate the work of the Commission and secure uniformity with the Commissions of other States and the United States.

CONVENTION OF RAILROAD COMMISSIONERS.

In January last an invitation was extended by the Interstate Commission to the State Railroad Commissioners to join in a general convention to be held in the city of Washington on the 5th of March last, as will appear by the following circular:

INTERSTATE COMMERCE COMMISSION,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C., Jan. 31, 1889.

To the Honorable Railroad Commission:

GENTLEMEN: The State Railroad Commissions, with gratifying unanim-

R R 2

ity, have heartily approved the suggestion for a general meeting, and many who desire to attend have indicated the first week in March as the most convenient time.

You are therefore invited to participate in a general conference of Railroad Commissioners, to be held at the office of the Interstate Commerce Commission, No. 1317 F street, in the City of Washington, at 11 o'clock A. M., on the 5th day of March, 1889.

Among the subjects which may be properly considered are the following:

Railway Statistics, with especial reference to the formulation of a uniform system of reporting.

Classification of Freight, its simplification and unification.

Railway Legislation, how to obtain harmony in.

Railway Construction, should regulation be provided?

And such other topics affecting State and Interstate Commerce as may be brought forward by members of the Conference, the above suggestions not being designed to exclude the consideration of any other subjects of common interest.

An opportunity will also be afforded for consultation in respect to the heating and lighting of cars, automatic car-coupling, continuous train-brakes, and other matters now more particularly within the sphere of State authority.

Brief papers are invited from members of the Conference upon any topic deemed of importance. Arrangements will be made for preserving a permanent record of the proceedings.

Respectfully yours,

EDW. A. MOSELEY, Sec'y.

This convention was held and was very generally attended, but at the time our duties were such that we had no representative present. We are satisfied that by these conferences (which are to be held annually) much good may be accomplished. The proceedings of the last convention are on file in our office, having been published by the Interstate Commerce Commission in book form.

DEFACING AND DESTROYING POSTED TARIFFS AND REGULATIONS.

During the various inspections made by us we have found that the defacing or mutilation of tariffs, classifications and regulations posted in compliance with the law in the various depots, has been and is still, the cause of much complaint on the part of the depot agents. We suggest that such acts be made misdemeanors, so that the courts may inflict the proper punishment upon the guilty, and the preservation of order, and the protection of passengers at the depot waiting-rooms would be promoted, we think, by the enactment of a statute on that subject also, clothing the agents with the authority of peace officers, thereby securing the arrest of vicious, drunken, or disorderly persons, and loafers, or vagrants, who, it is often reported to us, are in the habit of using passenger waiting-rooms as a place of resort.

INSUFFICIENT PASSENGER CAR ACCOMMODATIONS.

Informal complaints have been made to us on several occasions of insufficient passenger car accommodations on some of the railroads. We have no jurisdiction in such cases, and

we submit the question of the propriety of authorizing the Commission, whenever such complaints are made, to take such action as may be deemed proper by recommendations to the company in default, or otherwise.

OVERWORKING ENGINEERS.

Similarly, the very reprehensible and dangerous practice, sometimes found, of overworking locomotive engineers by long repeated or continuous "runs," including night duty, might be lessened or suppressed by proper legislation. These guardians of the lives and safety of thousands of passengers should be protected, if practicable, by fair and just laws, from overwork.

DANGEROUS BRIDGES, TRESTLES AND ROAD-BEDS.

An amendment of our laws authorizing and requiring the Commission to entertain complaints or reports made to them of insecure bridges or trestles, or tracks or road-beds, and to make recommendations relative thereto to the companies after examination by competent architects or engineers, would be in line with the more advanced railway legislation in the older States, increase the public safety, and would aid in fixing liability where accidents result from such defects.

J. F. SESSIONS,

J. C. KYLE,

WALTER McLAURIN.

1

1

4

4

1

)

1

(

(

APPENDIX.

STATISTICS OF THE ILLINOIS CENTRAL RAILROAD COMPANY,

LESSEE OF THE

CHICAGO, ST. LOUIS AND NEW ORLEANS R. R., THE CANTON, ABERDEEN AND NASHVILLE R. R., AND THE YAZOO AND MISSISSIPPI VALLEY R. R.,

FOR THE YEARS ENDING SEPTEMBER 30TH, 1888, AND 1889.

OFFICERS OF LESSEE COMPANY.

President.....	Stuyvesant Fish.....	New York.
Vice-President.....	E. H. Harriman.....	do.
Secretary.....	A. G. Hackstaff.....	do.
Treasurer.....	H. DeWolf.....	Chicago.
Ass't Treasurer.....	E. T. H. Gibson.....	New York.
Local Treasurer.....	R. S. Charles.....	New Orleans.
Chief Engineer.....	L. T. Moore.....	Chicago.
Gen'l Solicitor.....	Jas. Fentress.....	Bolivar, Tenn.
Gen'l Auditor.....	J. C. Welling.....	Chicago.
Acting Gen'l Manager.....	C. A. Beck.....	do.
Traffic Manager.....	T. J. Hudson.....	do.
Gen'l Passenger Agent.....	A. H. Hanson.....	do.
Gen'l Freight Agent.....	D. B. Morey... ..	New Orleans.
Acting Gen'l Sup't.....	A. W. Sullivan.....	Chicago.
Superintendent.....	J. G. Mann.....	New Orleans.
Div. Superintendent.....	H. W. Clarke.....	Jackson, Tenn.
do.	J. M. Turner.....	New Orleans.
do.	J. B. Kemp.....	Memphis, Tenn.
Sup't of Telegraph.....	G. M. Dugan.....	Jackson, do.
Sup't of Machinery.....	H. Schlacks.....	Chicago.
Gen'l Baggage Agent.....	H. A. Winter.....	do.

DIRECTORS OF LESSEE COMPANY.

His Excellency, Joseph W. Fifer, ex-officio; Governor of Illinois; Oliver Harriman, George Bliss, Chas. M. da Coster, Stuyvesant Fish, E. H. Harriman, W. Waldorf Astor, Sidney Webster, Robert Goellet, S. Van Rensselaer, Cruger, New York; B. F. Ayer, Chicago; Walther Luttgen, Jno. W. Anchincloss, New York.

General offices, Chicago and New Orleans. Date of annual stockholders' meeting, second Wednesday in March; number stockholders at last meeting, 3731. Number miles main line 547.30.

BRANCHES.—Kosciusko branch, Kosciusko Junction to Kosciusko 17.90 miles; Memphis division, Grenada to Memphis, 100 miles; Canton, Aberdeen and Nashville Railroad, Kos-

ciusko to Aberdeen 88.36 miles; Yazoo and Mississippi Valley Railroad, Durant to Tchula Junction, 24.67 miles and Jackson to Parsons, 115.69 miles. Total mileage, 893.92. Side-tracks in Mississippi, 75.40 miles; 606.69 miles of track laid with 50, 56 and 60 pounds steel rails; 34.16 miles laid with 56 pounds iron. Gauge of track, 4 feet 8½ inches. Equipment owned by lessor companies: 121 engines, 2998 cars of all kinds. The Yazoo and Mississippi Valley Railroad was completed in December, 1885. The Canton, Aberdeen and Nashville Railroad was completed in 1884.

LINES OPERATED UNDER LEASE.—Canton, Aberdeen and Nashville Railroad lessee to pay lessor net earnings of the road and guarantee to make up deficit if they do not amount to \$60,000 per annum. Yazoo and Mississippi Valley Railroad, lessee to pay lessor the net earnings of the road, and to make up deficit if they do not amount to \$100,000 per annum. Chicago, St. Louis and New Orleans Railroad, lessee to pay all taxes and assessments, and as rent \$400,000, and also the interest maturing on the bonds of the lessor company, not exceeding \$18,000,000. The Mississippi and Tennessee was merged by consolidation and purchase into the C., St. L. & N. O. R. R., and was leased on April 4, 1889, to the Illinois Central Railroad Company, lessee to pay all taxes and assessments, and also the interest maturing on \$3,500,000 bonds issued by the lessor company.

Pullman palace cars, owned jointly by the Pullman Company and Illinois Central Railroad are run on the road; the net earnings are equally divided.

The Southern Express Company does business over the road, paying therefor certain per diem rates for regular facilities.

Nine hundred miles of telegraph line on road, of which Western Union Telegraph Company own 650, and the Illinois Central Railroad Company 250 miles.

Ten mail trains are run per day, for which the Government pays on basis of weight carried, and additional for postal cars.

Number of employees killed during year ending September 30, 1888, 3; injured, 48. Year ending September 30, 1889, 8; injured, 93. Number of passengers killed during same periods respectively, 1—none; injured 5—2.

Number wrecks during year ending September 30, 1888, 20. Year ending September 30, 1889, 20.

Number miles road in Mississippi, 636.06.

Stations in Mississippi: Michigan City, Lamar, Hudsonville, Holly Springs, Waterford, Spring Creek, Abbeville, College Hill, Oxford, Taylor, Springdale, Water Valley, Dickson, Coffeeville, Torrance, Grenada, Elliott,

Duck Hill, Eskridge, Sawyer's, Winona, 62 Mile Siding, Vaiden, Beatty, West, McGee's, Durant, Kosciusko Junction, Goodman, Pickens, Vaughan, Ways Bluff, Canton, Calhoun, Madison, Tongaloo, Asylum Switch, Jackson, Miss., Convict Camp, Byram, Terry, Crystal Springs, Gallman, Hazlehurst, Redus Mill, Martinsville, Hamilton and Hallums, Beauregard, Lamb's Mill, Wesson, Eclipse Mill, Montgomery, Brookhaven, Chamberlain's, Sutton's Mill, Bogue Chitto, Wesson's Mill, Johnston, Summit, McComb City, Quinn's, Magnolia, Chatawa, Osyka.

YAZOO AND MISSISSIPPI VALLEY RAILROAD.

Jackson, Miss., Annie, Pocahontas, Flora, Morey, Bentonina, Anding, Valley, Yazoo City, Eden, Bee Lake, Good Hope Gin, Milesville; Shackelford, Tchula Junction, Tchula, Keirn, Cruger, Sidon, Rising Sun, Greenwood, Dodds Ferry, Leflore, Parsons.

LEXINGTON BRANCH, Y. & M. V.

Durant, Gray's Mill, Lexington, Howard, Tchula Junction.

CANTON, ABERDEEN AND NASHVILLE RAILROAD.

Aberdeen, Reynold's, Strong's, Whites, West Point, Muldrow's, Osborn, Starkville, Longview, Cook's Mill, Sturges, Ackerman, Fentress, Weirs, McCool, Ethel, Kosciusko, Sallis, Kosciusko Junction, Durant.

MEMPHIS DIVISON.

Horn Lake, Aldens, Nesbits, Hernando, Loves, Coldwater, Senatobia, Como, Sardis, Tallahatchie, Batesville, Courtland, Pope, Harrison, Oakland, Tillatoba, Garner, Hardy, Riverdale, Junction, Grenada.

FINANCIAL.

For year ending September 30, 1888 :

	M. & T.	Main line and Branches.
Total income.....	\$486,908 03	\$4,454,383 48
Total expenses (taxes and interest not included).....	328,413 63	2,592,930 77
Taxes paid.....	13,846 36	117,569 75
Net income.....	144,648 04	1,743,882 96
Interest on debt.....		1,616,105 31
Balance applicable to dividends.....		127,777 65
Dividend declared.....		None.

For year ending September 30, 1889 :

Total income.....	\$5,137,385 01
Total expense, (taxes and interest not included).....	2,882,167 96
Taxes paid.....	148,290 92
Net income.....	2,106,926 13
Interest on funded debt.....	1,713,494 07
Balance applicable to dividends.....	393,432 06
Dividend declared.....	None.

Capital stock issued and outstanding :

C., St. L. & N. O.....	\$10,096,386 39	
C. A. & N.....	681,400 00	
Y. & M. V.....	500,500 00	\$11,278,286 39
Par value of shares.....		\$100 00

Capital stock per mile of road.....		12,616 66
C., St. L. & N. O., funded debt.....	21,250,000 00	
C. A. & N., funded debt.....	1,750,000 00	
Y. & M. V., funded debt.....	2,800,000 00	25,800,000 00
Unfunded debt.....		303,581 40
Debt liabilities per mile of road.....		26,201 25
Stock and debt.....		37,381,867 79
Stock and debt per mile of road.....		41,817 91

September 30, 1888.	M. & T. C., St. L. & N. O.	
Passenger earnings.....	\$118,916 06	\$ 778,421 54
Proportion for Mississippi.....	107,024 45	530,460 75
Freight earnings.....	343,056 95	3,372,270 26
Proportion for Mississippi.....	308,751 25	2,297,190 50

September 30, 1889:		
Passenger earnings.....		\$833,312 36
Proportion for Mississippi.....		596,651 65
Freight earnings.....		3,735,449 50
Proportion for Mississippi.....		2,674,581 84

Fiscal year ends June 30.		
Taxes 1883.....		\$ 80,262 25
Taxes 1884.....		85,307 07
Taxes 1885.....		86,238 52
Taxes 1886.....		96,932 76
Taxes 1887.....		107,169 75
Taxes 1888.....		122,485 96
9 months 1889.....		106,425 00

KANSAS CITY, MEMPHIS AND BIRMINGHAM RAILROAD.

Statistics for the years ending September 30, 1888 and 1889.

OFFICERS.

Geo. H. Nettleton.....	President and Gen'l Manager
Charles Merriam.....	Secretary and Treasurer
R. H. Elliott.....	Chief Engineer
Wallace Pratt.....	Gen'l Solicitor
J. S. Ford.....	Comptroller
Cyrus Garnsey, Jr.....	Auditor
M. L. Sargent.....	Traffic Manager
H. A. Johnson.....	Gen'l Freight Agent
J. E. Lockwood.....	Gen'l Passenger and Ticket Agent
John H. Sullivan.....	Superintendent
S. M. Hibbard.....	Gen'l Baggage Agent

DIRECTORS.

George H. Nettleton, Kansas City, Mo.; Nathaniel Thayer, H. H. Hunnewell, Charles Merriam, T. Jefferson Coolidge, Francis Bartlett, Abbott Lawrence, F. H. Damon, Boston. One vacancy.

General Offices—Kansas City, Mo., and Memphis, Tenn.

Date Annual Stockholders' Meeting—First Wednesday in February.

Number of Stockholders represented at last meeting—306.

Main line, 253.24 miles; 291 miles main track and sidings, laid with 56 and 60-pound steel rails; 23 miles sidings laid with iron rails.

Branches in Mississippi: Aberdeen Junction to Aberdeen, 12.27 miles.

Number miles sidetrack in Mississippi, 10.27. Gauge of road, 4 feet 8½ inches.

Equipment owned:

Passenger locomotives.....	9
Freight locomotives.....	18
Switching locomotives.....	4
First class passenger cars.....	15
Second-class passenger cars.....	4
Combination passenger cars.....	1
Baggage, Express and Postal cars.....	5
Box cars.....	470
Flat cars.....	140
Stock cars.....	3
Coal cars.....	540
Refrigerator cars.....	50
Pile Driver cars.....	1
Caboose cars.....	13
Other road cars.....	2

Total.....1275

Number of miles of road built within Mississippi for year ending September 30th, 1888: Aberdeen Branch, 12.27.

Date of completion of road, main line, October 17th, 1887; Aberdeen Branch, January 1, 1888.

Pullman sleepers are run between Memphis, Tenn., and Birmingham, Ala. The railroad company furnishes the cars with ice, water, fuel and material for lights and lubricating and pays the Pullman Company 3 cents per car per mile run. The Pullman Company keeps the cars in repair.

The Southern Express Company does business over road. The Railroad company furnishes space, heated and lighted, and receives 40 per cent. of gross receipts of Express Company on business hauled, with a guaranty of \$12,000 per annum. Also \$1,500 per annum for storage and office room for agents of Express Company.

Number of miles of telegraph, 276.57 miles of line and 535.69 miles of wire owned and operated jointly with the Western Union Telegraph Company.

Two mail trains are run each way daily on main line and Aberdeen Branch. The compensation is fixed by the Post-office Department based on the result of weighing for thirty consecutive working days. It has been fixed until June 30th, 1892, at \$16,730.23 per annum.

Number of employees killed during the year ending September 30th, 1888: None. Year ending September 30th, 1889: 1. Injured during year ending September 30th, 1888: 11. During year ending September 30th, 1889: 16.

Number of passengers killed during same periods respectively: None. None. Injured: None. 1.

Number of wrecks during year ending September 30th, 1888: 11. During year ending September 30th, 1889: 7.

Stations in Mississippi: Kelly, Olive Branch, Miller, Byhalia, Victoria, Red Banks, Mahon, Holly Springs, Potts Camp, Hickory Flat, Myrtle, New Albany, Wallerville, Blue Springs, Sherman Bells, Tupelo, Plantersville, Nettleton, Bigbee, Amory, Aberdeen Junction, Quincey, Gattman, Acker and Aberdeen.

Miles of road within Mississippi—142.89.

FINANCIAL.

For year ending September 30, 1888:

Total income.....		\$694,791 87
Total expenses (taxes and interest not included).	\$457,783 78	
Taxes paid.....	1,937 96	459,721 74
Net income.....		235,070 13
Interest on funded debt.....		341,906 77
Expenditure in excess of revenue.....		106,836 64

For year ending September 30, 1889:

Total income.....		1,036,025 00
Total expenses (taxes and interest not included).	634,564 07	
Taxes paid.....	15,169 73	649,733 80
Net income		386,291 20
Interest on funded debt.....		388,715 32
Expenditure in excess of revenue.....		2,424 12
Capital stock authorized by charter.....		6,250,000 00
Issued.....		5,956,000 00
Par value of shares		100 00
Number shares issued.....		59,560
Capital stock paid in per mile of road.....		21,535 00
Funded debt.....		7,678,000 00
Unfunded debt.....		None.
Debt liabilities per mile of road (includes the Birmingham Equipment Company bonds).....		27,761 11
Total amount of stock and debt.....		13,634,000 00
Amount stock and debt per mile of road.....		49,296 03

For year ending September 30, 1888:

Passenger earnings.....		209,441 85
Proportion for Mississippi, on mileage basis.....	51 6-10 per ct.	
Freight earnings		432,312 33
Proportion for Mississippi, on mileage basis.....	51 6-10 per ct.	

For year ending September 30, 1889:

Passenger earnings.....		246,244 46
Proportion for Mississippi, on mileage basis.....	51 6-10 per ct.	
Freight earnings.....		719,593 15
Proportion for Mississippi, on mileage basis.....	51 6-10 per ct.	

Date of end of fiscal year, June 30. Taxes paid in Mississippi since 1886: No record of taxes paid prior to 1887. In 1887, \$54.00. In 1888, \$327.75. January 1 to September 30, 1889, \$258.96.

NEW ORLEANS AND NORTHEASTERN R. R.

Statistics for the years ending September 30, 1888 and 1889.

OFFICERS.

C. Schiff	President.
C. C. Harvey.....	Vice-President and Comptroller.
John Glynn, Jr	Secretary.
H. H. Tatum.....	Treasurer.

G. B. Nicholson	Chief Engineer.
E. Colston	General Counsel.
Harry H. Hall	General Attorney.
J. C. Gault	General Manager.
R. X. Ryan	General Freight Agent.
D. G. Edwards	General Passenger Agent.
R. Carroll	General Superintendent.

DIRECTORS.

Henry Abraham, Jules Aldige, Frank S. Bond, D. Graff, C. C. Harvey, Isaac P. Martin, J. P. Richardson, C. Schiff.

General offices : Cincinnati and New Orleans.

Date of annual stockholders' meeting, March 4.

Number stockholders at last meeting, 46.

Main line, 195.90 miles, of which 153.42 miles are in Mississippi.

Side-tracks in Mississippi, 18.22 miles ; main line laid with 60 pound steel rails ; sidings, 13.64 miles laid with 53 and 60 pound steel rails ; 4.58 miles laid with 56 pound iron rail. Gauge of track 4 feet 8½ inches. Equipment owned : locomotives, 31 ; passenger coaches, 11 ; baggage, mail and express cars, 5 ; box cars, 71 ; flat cars, 126 ; coal cars, 934 ; other freight cars, 438 ; cabooses and service cars, 26.

Built during year ending September 30, 1888 : main line, 0.26 ; sidings 0.53 miles. Year ending September 30, 1889 : sidings, 0.81 miles. Date of completion of road, November 1, 1883.

Mann Budoir Car Company runs cars over road, the Railroad Company paying one cent per mile for cars run.

Baltimore and Ohio Express Company does business over the road, paying therefor 45 per cent. of gross receipts ; contract for five years from November 1, 1886.

One hundred and ninety-six miles telegraph line, owned by the Railroad Company. Two mail trains run per day ; United States Government pays therefor \$21,649.92 per annum, and \$4,907.50 additional for single daily line of post-office cars.

Employees killed during year ending September 30, 1888 : one ; injured, 20 ; killed during year ending September 30, 1889 : 4 ; injured, 27.

Passengers injured during year ending September 30, 1888, 2 ; during year ending September 30, 1889, 6. None killed during those periods ; wrecks during year ending September 30, 1888, 8 ; year ending September 30, 1889, 14.

Stations in Mississippi : Meridian, Corinne, Enterprise, Wautubbee, Patchuta, Barnett, Vossburg, Hiedelburg, Sandersville, Errata, Laurel, Ellisville, Tuscanola, Eastabuchie, Hattiesburg, Richburg, Okahola, Purvis, Talawah, Piotona, Lumberton, Davis Mill, Hillsdale, Poplarville, Derby, McClures, Lacy, Mitchell, Picayune and Nicholson.

FINANCIAL.

For year ending September 30, 1888 :

Total income.....	\$ 844,653 08
Total expenses (taxes and interest not included).....	677,512 94
Taxes paid.....	23,928 07
Net income.....	143,212 07
Interest on funded debt.....	359,704 52
Balance deficit.....	216,492 45

For year ending September 30, 1889 :

Total income.....	1,030,854 66
Total expenses, (taxes and interest not included).....	793,272 98
Taxes paid.....	23,044 72
Net income.....	214,536 96
Interest on funded debt.....	345,504 04
Balance deficit.....	130,967 08
Capital stock authorized by charter.....	5,000,000 00
Amount issued.....	5,000,000 00
Par value of shares.....	100 00
Number shares issued.....	50,000
Capital stock paid in per mile of road.....	25,570 22
Funded debt.....	6,372,000 00
Unfunded debt.....	528,235 10
Debt liabilities per mile of road.....	35,223 00
Total amount of stock and debt.....	11,900,235 10
Amount stock and debt per mile of road.....	60,747 00

For year ending September 30, 1888 :

Passenger earnings.....	\$ 184,343 27
Proportion for Mississippi.....	144,369 28
Freight earnings.....	617,676 72
Proportion for Mississippi.....	483,736 41

For year ending September 30, 1889 :

Passenger earnings.....	\$ 200,981 33
Proportion for Mississippi.....	157,399 47
Freight earnings.....	806,704 81
Proportion for Mississippi.....	631,774 35

Fiscal year ends June 30th :

Taxes paid in Mississippi—In 1883.....	\$ 463 81
1884.....	4,303 56
1885.....	10,757 37
1886.....	16,299 00
1887.....	16,357 33
1888.....	16,366 34

ALABAMA AND VICKSBURG RAILWAY.

Statistics of the four and one-half months ending September 30, 1889 :

OFFICERS.

C. Schiff.....	President.
C. C. Harvey.....	Vice-President and Comptroller.
J. C. Gault.....	General Manager.
H. H. Tatum.....	Secretary and Treasurer.
G. B. Nicholson.....	Chief Engineer.
Edward Colston.....	General Counsel.

W. L. Nugent.....	General Attorney.
R. Carroll.....	General Superintendent.
W. W. Bond.....	Division Superintendent.
R. X. Ryan.....	General Freight Agent.
I. Hardy.....	Assistant General Freight Agent.
D. G. Edwards.....	General Passenger Agent.

DIRECTORS.

Edward Colston, W. L. Nugent, W. S. Jarvis, C. Schiff, J. F. Winslow.

General offices, Cincinnati and Vicksburg. Date of annual stockholders' meeting, first Monday in November; five stockholders at last meeting.

Main line, 139.88 miles; Mississippi river extension, Vicksburg, 3.51 miles additional; 18.87 miles side-track in Mississippi.

81.62 miles laid with 53 and 60-pound steel and 61.77 miles laid with 56-pound iron rails. Sidings laid mainly with 56-pound iron rails. Gauge of road, 4 feet 8½ inches. Equipment owned: Locomotives, 14; passenger cars, 15; box cars, 236; flat cars, 64; coal cars, 27; cabooses, 7; boarding cars, 13; steam shovel, 1; pile driver, 1.

Road was completed June 3d, 1861. Mann Budoir cars are run over road, for which the Railway Company pays one cent per mile per car run.

Baltimore and Ohio Express Company does business over the road, paying therefor 45 per cent. of the gross revenue; contract for five years from December 1st, 1886.

Miles of telegraph line, 143; owned by the Western Union Telegraph Company.

Two mail trains are run per day for which the Government pays \$15,913.30 per annum.

Employees killed in 1889, none; injured, 6. No passengers killed or injured. Number of wrecks during 1889, one.

Stations in Mississippi: Meridian, Lost Gap, Graham, Lacey, Chunkey, Hickory, Chambers, Newton, Sand Pit, Lawrence, East Mill, Lake, Fairchild's Mill, Forest, Raworth, Gravel Pit Junction, Morton, Cox's Mill, Clarksburgh, Armisteads, Pelahatchie, Spears, Brandon, Greens, Howell, Pearsons, Woodlawn, Jackson, McRaven, Clinton, Perch Place, Bolton, Midway, Edwards, Griswolds, Beulah, Smiths, Big Black, Bovina, Newmans, Mt. Albon and Vicksburg.

FINANCIAL

For four and one-half months, ending September 30th, 1889.

Total income.....	\$ 191,697 52
Total expenses (taxes and interest not included).....	143,091 64
Taxes paid.....	7,200 00
Net Income.....	41,405 88
Interest on Funded Debt and Unfunded Debt.....	57,854 64
Balance Deficit.....	16,448 76

The Alabama and Vicksburg Railway commenced operations May 16th, 1889, therefore no figures for 1888 are given.

Capital stock authorized by charter.....\$ 700,000 00

Amount issued.....	700,000 00
Par value of shares.....	100 00
Number shares issued.....	7,000 00
Capital stock paid in per mile of road.....	4,881 79
Funded Debt.....	2,500,000 00
Unfunded Debt.....	114,943 81
Amount of debt liabilities per mile of road.....	18,236 58
Total amount of stock and debt.....	3,314,943 81
Amount of stock and debt per mile of road.....	23,118 37
Passenger earnings.....	76,817 29

For 4½ months ending September 30th, 1889:

Freight earnings.....	112,989 66
All in Mississippi.	

Date of end of fiscal year, June 30th, 1889.

Taxes payable for 1889, estimated \$19,000 00.

ALABAMA GREAT SOUTHERN RAILROAD.

Statistics for the years ending September 30th, 1888 and 1889

OFFICERS.

C. Schiff.....	President
R. V. Tomlinson.....	Secretary
H. H. Tatum.....	Treasurer
J. C. Gault.....	Gen'l Manager
C. C. Harvey.....	Comptroller
G. B. Nicholson.....	Chief Engineer
E. Colston.....	Gen'l Counsel
R. Carroll.....	Gen'l Sup't
A. Griggs.....	Division Sup't
R. X. Ryan.....	Gen'l Freight Agent
D. G. Edwards.....	Gen'l, Passenger Agent

DIRECTORS.

Augustus B. Abraham, C. Schiff, Roger Eykyn, F. W. Snagge, Geo. W. Medley, H. Doughty Browne, C. C. Harvey.

General offices, Cincinnati and Birmingham. Date annual stockholders' meeting, October 2nd. Number stockholders at last meeting, 9.

Main line, 295.51 miles, of which 18.78 miles are in Mississippi. Sidetrack in Mississippi, 4.19 miles. Main line laid with 53 and 60-pound steel rails. Sidings laid mainly with 56-pound iron rails. Gauge of road, 4 feet 8½ inches. Equipment owned: Locomotives, 54; passenger cars, 30; box cars, 829; flat cars, 244; stock cars, 20; coal cars, 1,517; service cars, 59.

Sidings built in Mississippi during year ending September 30th, 1888, 0.72 miles. Taken up during year ending September 30th, 1889, 0.26 miles.

Date of completion of road, May 17th, 1871.

Mann Budoir cars are run over the road, for which the railroad company pay one cent per mile per car run.

Baltimore and Ohio Express Company does business over road, paying therefor 45 per cent. of the gross revenue; contract for five years from December 1st, 1886.

Miles of telegraph, 377 owned by the Railroad Company, and operated by the Western Union Telegraph Company.

Mail trains per day, 2, for which the Government pays \$39,210.65 per annum, and \$7,390.00 additional for postal cars.

Employees killed during year ending September 30th, 1888, none; year ending September 30th, 1889, none. Number injured during year ending September 30th, 1888, none; during year ending September 30th, 1889, 2; passengers killed during same periods respectively, none; number injured, none. Number of wrecks during year ending September 30th, 1888, none; during year ending September 30th, 1889, 3.

Stations in Mississippi: Kewanee, Toomsaba, Zenith, Wallace and Meridian.

FINANCIAL.

For year ending September 30th, 1888.

Total income	\$ 1,575,942 91
Total expense (taxes and interest not included)	1,181,938 97
Taxes paid	56,919 57
Net income	337,084 37
Interest on funded debt	167,075 00
Balance applicable to dividends	170,009 37
Dividend on preferred stock	173,242 00

For year ending September 30th, 1889.

Total income	1,785,479 22
Total expense (taxes and interest not included)	1,231,020 97
Taxes paid	55,997 44
Net income	498,460 81
Interest on funded debt	210,781 80
Balance applicable to dividend	287,679 01
Dividend on preferred stock	101,409 00
Capital stock authorized by charter	11,830,000 00
Amount issued	11,210,350 00
Par value of shares	50 00
Number shares issued	224,207
Capital stock paid in per mile of road	40,793 00
Funded debt	5,637,600 00
Unfunded debt	275,957 51
Debt liabilities per mile of road	20,392 00
Total amount of stock and debt	17,743,557 00
Amount stock and debt per mile of road	61,185 00

For year ending September 30th, 1888.

Passenger earnings	517,489 50
Proportion for Mississippi	32,887 00
Freight earnings	1,045,007 54
Proportion for Mississippi	66,411 00

For year ending September 30th, 1889.

Passenger earnings	527,661 83
--------------------------	------------

Proportion for Mississippi.....	33,534 00
Freight earnings.....	1,246,051 55
Proportion for Mississippi.....	79,188 00
Date of end of fiscal year, June 30th.	
Taxes paid in Mississippi — In 1882.....	\$1,403 45
In 1883.....	1,311 30
In 1884.....	2,004 05
In 1885.....	2,008 40
In 1886.....	2,560 62
In 1887.....	2,567 62
In 1888.....	2,497 62
In 1889 (estimated).....	2,547 62

LOUISVILLE, NEW ORLEANS AND TEXAS R. R.

Statistics for the years ending June 30th, 1888 and 1889.

NOTE.—This and subsequent reports are made for the years ending June 30, instead of September 30, as the figures for the latter date could not be obtained by the date the report of the Commission should have been in the hands of the printer.

OFFICERS.

R. T. Wilson	President.
Jas. M. Edwards.....	Vice-President and General Manager.
C. H. Boshier.....	Secretary.
F. H. Davis	Treasurer.
Wm. Mahl.....	Comptroller.
A. M. Cooke	Assistant General Manager.
T. J. Nicholl	General Superintendent.
E. W. How	General Freight and Passenger Agent.
J. T. Penton	Auditor.
Yerger & Percy	General Counsel.

DIRECTORS.

R. T. Wilson, C. Babbidge, I. E. Gates, Wm. H. Johnston, E. H. Pardee, Wm. Mahl, Jas M. Edwards, E. Martin, A. C. Hutchinson.

General office: Memphis, Tenn., 39 South Court street.

Date of annual stockholders' meeting, first Monday in October. Stockholders' at last meeting, 44.

Main line, 456.18 miles.

BRANCHES IN MISSISSIPPI.—M. & N. W. R. R., Glendale to Eagle Nest, 19 miles; Arkansas City Branch, Leland to Huntington, 23.17 miles; Lake Washington Branch, Wilzeinski to Glen Allen, 34.10 miles; Bolivar Branch, Lamont to Rosedale, 25.11 miles; Bayou Sara Branch, Slaughter, La., to Woodville, 41.60 miles.

(Since the date of this report the Lake Washington Branch has been extended to Rolling Fork, and the Bolivar Branch to Coahoma).

Number miles side-track in Mississippi, 46.90.

Main line and Arkansas City, Lake Washington and Bolivar branches are laid with 50 to 61-pound steel rails. The M. & N. W. and Bayou Sara (W. F. R. R.) branches with iron

rails. Gauge of road, 4 feet 8 $\frac{1}{2}$ inches. Equipment owned: 74 locomotives and tenders; 29 passenger cars; 9 baggage, mail and express cars; 5 combination cars; 2 special coaches; 1,265 box cars; 579 flat cars; 115 coal cars; 45 caboose and drover cars; 198 fruit cars; 50 stock cars; and 4 pile drivers and wrecking cars; 25.11 miles road built during year ending June 30, 1889.

Date of completion of road, January 1, 1885.

The Clinton and Port Hudson Railroad is operated under lease for \$5,000 per year.

Pullman cars are run over road on 3 cents per mile basis.

Pacific Express Company does business over the road, for which it pays a specific amount per day.

Number miles telegraph line in Mississippi: 409 miles wire owned by Western Union Telegraph Company, and same owned by the Railroad Company. Six mail trains are run daily. Number employees killed during the year ending June 30, 1888, 7; year ending June 30, 1889, 8; number injured during same periods respectively, 52—55. Number passengers killed during same periods respectively, none—2. Injured, 5—8. Number wrecks during year ending June 30, 1888, 63; year ending June 30, 1889, 77. Miles of road in Mississippi (including 60.5 miles built during three months ending September 30, 1889) 484.8.

STATIONS IN MISSISSIPPI.

MAIN LINE.—Whitaker, Centreville, Tatum, Gloster, Coles, Days, Ryans, Kells, Garden City, Knoxville, White Apple, Roxie, Orange, Hamburg, McNair, Harriston, Melton, Hays, Russums, Red Lick, Port Gibson, Oak Lawn, Ingleside, Galloway, Parnell, Allens, Yokena, Glass, Warren-ton, Mattingly, Vicksburg, National Cemetery, Kings, Blakely, Redwood, Katzenmeyer, Floweree, Hardee, Halpin, Kelso, Smedes, Onward, Watsonia, Roberts, Cary, Egremont, Rolling Fork, Helena, Anguilla, Nitta Yuma, Panther Burn, Percy, Overby's, Hollondale, Estill, Cooks, Arcola, Welmot, Burdette, Isenberg, Leland, Helm, Choctaw, Shaws, Bibbs, Cleveland, Renovo Mills, Matthews, Merrigold, Mound Bayou, Shelby, Hushpuckana, Duncan, Alligator Lake, Bobo, Clarksdale, Pease, Lyon, Clover Hill, Burke, Coahoma, Walton, Lula, Hamlin, Carnesville, Busby, Clayton, Beaver Dam, Evansville, Tunica, Hollywood, Bowdre, Robinsonville, Clacks, Penton, Holloways, Lake Cormorant, Glover, Walls, Lake View.

ARKANSAS CITY BRANCH.—Leland, Stoneville, Magenta, Wilczinski, Winterville, Lamont, Bristol, Moores, Huntington, Arkansas City.

LAKE WASHINGTON BRANCH.—Leland, Wilczinski, Greenville, Swift-water, Wayside, Gravitt's Switch, Avon, James, Glenora, Longwood, Erwins, Hampton, Glen Allen.

M. & N. W. R. R.—Helena, Glendale, State Levee, Powell's, Stewart's, Mascot, Lula, Kenambu, Barbee's, Yazoo Pass, Perkins, Wildwood, Matagorda, Johnstown, Eagle Nest.

BOLIVAR BRANCH.—Leland, Lamont, Scotts, Nugent, Benoit, Dahomey, Lobdell, Beulah, Rosedale.

FINANCIAL.

For year ending June 30, 1888:

Total income.....	\$ 2,443,376	11
Total expenses (taxes and interest not included).....	1,682,303	19
Taxes paid.....	71,646	94
Net income.....	689,425	98
Interest on funded debt.....	445,600	00
Balance.....	243,825	98

For year ending June 30, 1889:

Total income.....	2,559,024	74
Total expenses, (taxes and interest not included).....	1,844,556	17
Taxes paid.....	64,684	12
Net income.....	649,784	45
Interest on funded debt.....	445,600	00
Balance.....	204,184	45
Capital stock authorized by charter.....	5,000,000	00
Amount issued.....	5,000,000	00
Par value of shares.....	100	00
Number shares issued.....	50,000	
Capital stock paid in per mile of road.....	9,717	60
Funded debt.....	29,257,000	00
Unfunded debt.....	None.	
Amount of debt liabilities per mile of road.....	56,861	60
Total amount of stock and debt.....	34,257,000	00
Amount stock and debt per mile of road.....	66,579	20

For year ending June 30, 1888:

Passenger earnings.....	737,350	73
Freight earnings.....	1,555,179	48

For year ending June 30, 1889:

Passenger earnings.....	721,085	53
Freight earnings.....	1,686,746	02

Date of end of fiscal year, December 31st.

MOBILE AND OHIO RAILROAD.

Statistics for the years ending June 30th, 1888 and 1889.

OFFICERS.

Jas. C. Clarke.....	President and General Manager.
James H. Fay.....	Vice-President.
W. Butler Duncan.....	Chairman of Board.
Henry Tacon.....	Treasurer and Secretary.
A. McIntosh.....	Assistant Secretary.
R. V. Taylor.....	General Auditor.
H. S. DePew.....	Traffic Manager.
D. McLaren.....	Superintendent Mobile Division.
E. L. Russell.....	General Solicitor.

DIRECTORS.

Adrian Iselin, Jr., Jas. C. Clarke, H. B. Plant, F. D. Tappen, A. H. Stevens, John Paton, Sidney Shepard, T. G. Bush, R. K. Dow, E. L. Russell J., H. Fay, W. J. Heavin and W. Butler Duncan.

General office, Mobile, Ala.; date annual stockholders' meeting, February 20th; number stockholders at last meeting, 1522.

Number miles main line 644.6. Branches: Aberdeen to Muldon, 9 miles; Artesia to Columbus, 14 miles; Artesia to Starkville, 11 miles. Miles of line in Mississippi, 306. Number miles side track in Mississippi, 38.96. Main line laid with 60 pound steel rails, and 25 miles branch lines laid with 40 and 50 pound steel rails; 9 miles branch lines laid with 56 and 60 pound iron rails; side track all laid with iron rails. Gauge of road, 4 feet 8½ inches. Equipment owned: engines, 56; passenger, baggage, etc., cars, 45; freight cars, 936; service cars, 222; pile drivers, steam shovels, etc., 17; purchased under car trust, engines, 42; passenger, etc., cars 15, and freight cars, 1,464. Equipment leased, freight cars, 150.

Date of completion of road, April 22, 1861.

St. Louis and Cairo Railroad is operated under lease, for forty-five years from February 1, 1886. M. & O. R. R. guarantees lessor \$165,000 per annum. Pullman Palace and Mann Budoir sleeping cars are run, the railroad paying three cents per mile for same. Southern Express Company does business over road, for which the railroad gets 40 per cent. of through and 50 per cent of local business.

Western Union Telegraph Company owns 640 miles of line, and 1956.8 miles of wire. The railroad owns 1082.6 miles of wire operated on poles of Telegraph Company.

One mail train each way is run per day, for which the Government pays \$54,070.73 per annum.

Number employees killed during year ending June 30, 1888, 5. Year ending June 30, 1889, 3. Number injured during year ending June 30, 1888, 124. Number injured during year ending June 30, 1889, 125. Number passengers killed during same periods respectively, none. Number injured, 24—none. Number of wrecks during year ending June 30, 1888, 14. During year ending June 30, 1889, 15—includes all wrecks where one or more cars were injured.

STATIONS IN MISSISSIPPI.

State Line, Buckatuna, Winchester, Waynesboro, Shubuta, DeSoto, Quitman, Stonewall, Enterprise, Meridian, Lockhart, Lauderdale, Narketa, Sucknochee, Scooba, Wahalak, Shuqualak, Macon, Brooksville, Crawford, Penn, Artesia, Sessums, Mayhew, Tibbee, West Point, Muldon, Prairie, Gibson, Egypt, Okolona, Shannon, Verona, Tupelo, Saltillo, Guntown, Baldwin, Boonville, Rienzi and Corinth.

FINANCIAL.

For year ending June 30th, 1888.

Total income.....	\$ 2,629,537 01
Total expenses (taxes and interest not included).....	1,829,426 90
Taxes paid.....	89,717 38
Net income.....	710,392 73
Interest on funded debt, etc.....	704,918 30

Balance.....	5,474 43
For year ending June 30th, 1889.	
Total income.....	2,881,474 08
Total expense (taxes and interest not included).....	1,854,144 32
Taxes paid.....	92,548 64
Net income.....	934,781 12
Interest on funded debt, etc.....	868,767 87
Balance.....	66,013 25
Amount capital stock authorized by charter.....	10,000,000 00
Amount issued, outstanding.....	5,320,600 00
Par value of shares.....	100 00
Number of shares issued.....	53,206
Amount capital stock held in reserve.....	2,360,000 00
Amount capital stock paid in per mile of road.....	10,096 02
Amount of funded debt*.....	16,649,900 00
Amount of unfunded debt, balance of.....	578,800 67
Amount of debt liabilities per mile of road.....	32,692 03
Total amount of stock and debt.....	22,549,300 67
Amount stock and debt per mile of road.....	42,788 04
For year ending June 30th, 1888.	
Passenger earnings.....	416,119 08
Proportion for Mississippi.....	175,752 16
Freight earnings.....	1,957,347 11
Proportion for Mississippi.....	826,705 61
For year ending June 30th, 1889.	
Passenger earnings.....	438,765 57
Proportion for Mississippi.....	185,317 09
Freight earnings.....	2,090,797 07
Proportion for Mississippi.....	883,069 57
Date of end of fiscal year, June 30th.	

*Does not include car trust debt which has specific lien on rolling stock covered thereby.

TAXES PAID IN MISSISSIPPI.

On March 26th, 1878, the M. & O. R. R. Co. paid the State of Mississippi \$25,000 in compromise and settlement of all taxes on lands prior to 1878.

For year ending June 30th, 1878-79.....	\$ 6,524 50
For year ending June 30th, 1879-80.....	7,146 73
For year ending June 30th, 1880-81.....	31,961 65
For year ending June 30th, 1881-82.....	30,940 08
For year ending June 30th, 1882-83.....	31,033 08
For year ending June 30th, 1883-84.....	33,235 77
For year ending June 30th, 1884-85.....	40,101 76
For year ending June 30th, 1885-86.....	39,690 45
For year ending June 30th, 1886-87.....	48,093 07
For year ending June 30th, 1887-88.....	47,713 60
For year ending June 30th, 1888-89.....	47,054 29

Above dates cover payments made during fiscal years July 1st to June 30th, as indicated.

NEW ORLEANS, MOBILE AND TEXAS R. R.

Leased and operated by the Louisville and Nashville Railroad Company

Statistics for the years ending June 30, 1888 and 1889.

OFFICERS.

E. H. Green.....President

Milton H. Smith.....	Vice-President
A. M. Quarrier.....	Second Vice-President
E. B. Stahlman.....	Third Vice-President
Wm. M. Thompson.....	Treasurer
D. Thompson.....	Secretary
J. G. Metcalfe.....	Gen'l Manager
Russell Houston.....	Chief Attorney
Gaylord B. Clark.....	Dis't Attorney
Cushman Quarrier.....	Comptroller
J. M. Culp.....	Gen'l Freight Agent
C. P. Atmore.....	Gen'l Passenger Agent
Charles Marshall.....	Superintendent

DIRECTORS.

Henry Anthon, D. Thompson, C. C. Baldwin, W. S. Williams, F. W. Foote, J. T. Woodward, E. H. Green.

General office located at Louisville, Ky.

73.83 miles main line in Mississippi, all laid with steel rails; 7.78 miles side track in Mississippi, laid with iron rails. Gauge of road, 4 feet 9 inches. Equipment owned entirely by the Louisville and Nashville Railroad Company.

Pullman cars are run over road, the Railroad paying therefor three cents per mile.

Southern Express Company does business on road, paying the Railroad Company 40 per cent. of gross earnings for same.

Western Union Telegraph Company owns 140.39 miles of telegraph line on this road.

Four mail trains are run per day; compensation based on weight of matter carried.

Employees killed during year ending June 30th, 1888, 1; Number injured, 2; passengers killed during same period, 1; injured, 2. No wrecks during past two years.

Stations in Mississippi: Orange Grove, Scranton, West Pascagoula, Belle Fontaine, Ocean Springs, Biloxi, Beauvior, Mississippi City, Long Beach, Pass Christian, Henderson's Point, Bay St. Louis, Nicholson Ave., Waveland, Gulf View, Claiborne and Pearl River.

FINANCIAL.

For year ending June 30th, 1888.

Total income.....	\$ 925,690 00
Total expenses (taxes and interest not included).....	598,914 11
Taxes paid.....	33,568 83
Net income.....	303,207 06
Interest on funded debt.....	360,000 00
Deficit.....	56,792 94

For year ending June 30th, 1889.

Total income.....	935,672 44
Total expense (taxes and interest not included).....	574,672 58
Taxes paid.....	33,500 11
Net income.....	327,499 75
Interest on funded debt.....	360,000 00
Deficit.....	32,500 25

Amount capital stock issued.....	4,000,000 00
Par value of shares.....	100 00
Number of shares issued.....	40,000

For year ending June 30th, 1888.

Passenger earnings.....	425,705 36
Proportion for Mississippi.....	212,852 68
Freight earnings.....	503,887 79
Proportion for Mississippi.....	251,943 89
Miscellaneous earnings.....	6,096 85

For year ending June 30th, 1889.

Passenger earnings.....	425,009 39
Proportion for Mississippi.....	212,504 69
Freight earnings.....	503,929 19
Proportion for Mississippi.....	251,964 59
Miscellaneous earnings.....	6,733 86

Date of end of fiscal year, June 30th.

Taxes paid in Mississippi:

1881.....	\$6,082 67	1885.....	\$7,705 00
1882.....	6,269 97	1886.....	9,464 90
1883.....	6,270 00	1887.....	9,619 07
1884.....	7,757 22	1889.....	290 00
1888.....	9,657 00		

GEORGIA PACIFIC RAILWAY.

Statistics for the years ending June 30th, 1888 and 1889.

OFFICERS.

Jas. Bryon.....	President.
John A. Rutherford.....	Vice-President.
A. B. Johnston.....	Secretary.
A. J. Rauh.....	Treasurer.
I. Y. Sage.....	General Superintendent and Chief Engineer.
Jas. Weatherly.....	Council.
J. E. Starke.....	Auditor.

DIRECTORS.

Jas. Bryon, John G. Moore, John W. Johnston, G. F. Stone, Geo. S. Scott, John H. Inman, Calvin S. Brice, John A. Rutherford and J. C. Maben.

General offices, Birmingham, Ala. Date of last annual stockholders' meeting November 28, 1888.

Number miles main line, 458.25.

Branches in Mississippi: Stoneville to Sharkey, 22.50 miles; Columbus, Miss., to Military street, .99 miles. Number miles of side-track in Mississippi, 6.7; 179.7 miles main track laid with 50 and 62 pound steel rails, and 22.50 miles narrow-gauge laid with 35 pound rails.

Gauge of road, 4 feet 9 inches. Branch from Stoneville to Sharkey is narrow gauge.

Equipment owned: Locomotives, standard-gauge, 63; narrow-gauge, 5; passenger cars, standard-gauge, 31; narrow-gauge, 2; combination passenger and baggage cars, standard-

gauge, 10; narrow-gauge, 2; mail cars, standard-gauge, 1; mail and express cars, standard-gauge, 4; express cars, standard-gauge, 4; baggage and express cars, standard-gauge, 4; officers' car, 1; pay car, 1; commissary car, standard-gauge, 1; box cars, standard-gauge, 557; narrow-gauge, 11; flat cars, standard-gauge, 191; narrow-gauge, 61; coal cars, standard-gauge, 1266; stock and charcoal, standard-gauge, 151; cabooses, standard-gauge, 12; dump and shanty cars, standard-gauge, 19; shanty cars, narrow-gauge, 2.

Road built in State for year ending June 30, 1888—none. Year ending June 30, 1889, 134.49 miles. Road was completed July 8, 1889.

No Pullman or sleeping cars run in Mississippi. Southern Express Company does business over road, paying the Railway Company, 50 per cent. of freight, and 25 cents per \$100 of gold, specie, silver or bullion carried. Express Company receives all revenue on other monies; 529 miles telegraph on line, owned by Western Union Telegraph Company.

Two mail trains are run per day—Greenville to Stoneville, for which Government pays \$410.40 per annum; Stoneville to Johnsonville, \$873.81 per annum. No contract on newly completed line.

No employees nor passengers killed or injured during past two years. No wrecks during past two years.

STATIONS IN MISSISSIPPI: Steens, Columbus, Waverly, Dupre, West Point, Mhoons Valley, Cedar Bluff, Pheba Maben, Mathiston, Sapa, Eupora, Tomnolen, Stewart, Rutherford, Winona, Carrollton, Greenwood, Yazoo River, East Roebuck, Itta Bena, McNeil, Baird, Indianola, Heathman, Holly Ridge, Bogue, Athall, Stoneville, Buckner, Fish Lake Greenville. On narrow-gauge, Stoneville, Leesburg, Detchley, Burdette, Livingston, Arcola Estell, Warsaw, Hollondale, Overby and Sharkey.

Number miles of road in Mississippi, 202 2.

FINANCIAL.

For year ending June 30, 1888:

Total income.....	\$1,343,636 86
Total expenses (taxes and interest not included).....	918,248 16
Taxes paid.....	40,861 42
Net income.....	384,527 28
Interest on funded debt.....	241,530 00
Other expenditures.....	10,742 87
Balance.....	132,254 41

For year ending June 30, 1889:

Total income.....	1,332,943 25
Total expenses (taxes and interest not included).....	1,131,906 61
Taxes paid.....	49,448 48
Net income.....	151,588 16
Interest on funded debt.....	378,571 67
Other expenditures.....	9,171 44
Deficit.....	236,154 95
Capital stock authorized by charter.....	16,000,000 00
Amount issued.....	8,555,000 00

Par value of shares.....	100' 00
Number shares issued.....	85,550
Capital stock paid in per mile of road.....	16,531 73
Funded debt.....	15,493,798 82
Unfunded debt.....	361,425 77
Amount of debt liabilities per mile of road.....	30,638 70
Total amount of stock and debt.....	24,410,224 59
Amount stock and debt per mile of road.....	47,170 43

For year ending June 30, 1888:

Passenger earnings.....	420,398 87
Freight earnings.....	838,508 13

For year ending June 30, 1889:

Passenger earnings.....	362,031 96
Proportion for Mississippi.....	37,619 56
Freight earnings.....	851,139 35
Proportion for Mississippi.....	72,456 41

Date of end of fiscal year, June 30.

Taxes paid in Mississippi, none; exempt except as to levee tax.

EAST TENNESSEE, VIRGINIA AND GEORGIA RAILROAD.

Statistics for the years ending June 30, 1888 and 1889.

OFFICERS.

Samuel Thomas.....	President.
C. S. Brice.....	Vice-President.
Henry Fink.....	Vice-President.
L. M. Schwan.....	Secretary.
J. N. Mitchell.....	Treasurer.
L. M. Schwan.....	Assistant Treasurer.
D. W. Lum.....	Chief Engineer.
W. M. Baxter.....	General Solicitor.
Wm. Hawn.....	Auditor.
C. H. Hudson.....	General Manager.
E. Fitzgerald.....	Traffic Manager.
T. S. Davant.....	General Freight Agent.
B. W. Wrenn.....	General Passenger Agent.
J. M. Bridges.....	Division Superintendent.

DIRECTORS.

Samuel Thomas, C. S. Brice, Geo. S. Scott, John H. Inman, John G. Moore, Thos M. Logan, E. J. Sanford, W. S. Chisholm, John Greenough, Wm. L. Bull, Richard Irvin, Jr., George Coppell, Thos. Fowler, C. M. McGhee, J. E. Granniss.

General offices: Knoxville, Tenn., and 10 Wall street, New York.

Length of main line, 967.5 miles; of which 890.17 miles are laid with steel rails, and 176.93 miles with iron rails.

Gauge of road, 4 feet 9 inches.

Equipment owned: 182 locomotives; 111 passenger, baggage, express and mail cars; 5,597 box, coal, stock and flat cars; 213 other cars in company's service.

Pullman sleepers are run and paid for on mileage basis, 2 cents per mile.

Southern Express Company does business over road, paying for service 40 per cent. on through, and 45 per cent. on local business.

Number miles telegraph line owned, 191 ; owned by Western Union Telegraph Company on line this road, 861 miles.

United States mail carried is paid for by the Government on basis of weight.

Number employees killed during year ending June 30, 1888, 15 ; number injured, 342. Number killed during year ending June 30, 1889, 23 ; number injured, 503. Number passengers killed during year ending June 30, 1888, 2 ; number injured, 26. Number killed during year ending June 30, 1889, 8 ; number injured, 67.

STATIONS IN MISSISSIPPI.—Meridian, Lauderdale, Bell's and State Line.

Miles of road within Mississippi, 7.73 ; use the Mobile and Ohio tracks from Lauderdale to Meridian, 18.5 miles.

FINANCIAL.

For year ending June 30, 1888 :

Total income.....	\$ 5,140,249 91
Total expenses (taxes and interest not included).....	3,318,633 59.
Taxes paid.....	126,700 11
Net income.....	1,694,916 31
Interest on funded debt.....	1,086,993 33
Balance applicable to dividends.....	607,922 98
Dividend declared, year ending June 30, 1887.....	440,000 00

For year ending June 30, 1889 :

Total income.....	5,328,375 95
Total expenses (taxes and interest not included).....	3,403,440 84
Taxes paid.....	133,943 91
Net income.....	1,790,991 20
Interest on funded debt.....	1,223,851 67
Balance applicable to dividend.....	567,139 53
Dividend declared, payable December 10, 1888.....	550,000 00
Capital stock authorized by charter.....	57,000,000 00
Amount issued.....	57,000,000 00
Par value of shares.....	100 00
Capital stock paid in per mile of road.....	57,358 19
Funded debt.....	23,500,000 00
Unfunded debt.....	375,489 94
Debt liabilities per mile of road.....	22,749 86
Total amount of stock and debt.....	80,875,489 94
Amount stock and debt per mile of road.....	77,127 11

For year ending June 30, 1888 :

Passenger earnings.....	1,220,743 44
Proportion for Mississippi, estimated.....	10,270 72
Freight earnings.....	3,630,212 49
Proportion for Mississippi, estimated.....	37,952 11

For year ending June 30, 1889 :

Passenger earnings, ...	1,189,744	22
Proportion for Mississippi, estimated, ...	10,163	53
Freight earnings, ...	3,815,067	43
Proportion for Mississippi, estimated, ...	34,021	43

Fiscal year ends June 30.

Taxes paid in Mississippi—None prior to 1882.

1882	\$ 550	90
1883	574	25
1884	561	85
1885	816	74
1886	812	55
1887	1,040	75
1888	1,019	50

NATCHEZ, JACKSON AND COLUMBUS RAILROAD.

Statistics for the years ending June 30th, 1888 and 1889.

OFFICERS.

T. J. Nicholl	President and General Manager.
G. H. Candee, ...	Vice-President.
Benj. Strong, ...	Secretary.
Geo. W. Koontz	Treasurer.
Will. T. Martin, ...	General Solicitor.
C. B. Brownell, ...	General Freight Agent.
W. H. Lingard, ...	Auditor, General Passenger, Ticket and Baggage Agent.
H. J. Rockwell, ...	Superintendent.

DIRECTORS.

Morris K. Jesup, John Paton, Benj. Strong, T. DeWitt Cuyler, G. H. Candee, W. J. Arkell, T. J. Nicholl, Jesse L. La Moreaux, Geo. W. Koontz, A. G. Campbell, J. W. Lambert, Will. T. Martin and H. C. Roberts.

General office, Natchez, Miss.

Date annual stockholders' meeting third Monday in January. Number stockholders at last meeting, 113.

Miles of main line, 98.6, miles of side track, 4; whole line laid with 35 pound iron rails. Gauge of road, 3 feet 6 inches. Equipment owned, 5 locomotives, 8 passenger cars, 75 freight cars and 1 derrick car. Road was completed October 6th, 1882. Southern Express Company does business over the road, paying therefor 40 per cent. of gross earnings. Miles of telegraph line 98.6, owned by the Western Union Telegraph Company. Two mail trains are run per day, for which the Government pays \$9,872.00 per annum.

Number employees killed during year ending June 30, 1888, none; year ending June 30, 1889, none. Number injured during year ending June 30, 1888, none; during year ending June 30, 1889, one. Number passengers killed

during same periods respectively, none—none. Number injured, none—one. Number of wrecks during year ending June 30, 1888, none; during year ending June 30, 1889, two.

STATIONS ALL IN MISSISSIPPI—Jackson, Van Winkle, McRaven, Raymond, Oakley, Learned, Adams, Utica, Carpenter, Myles, McCaleb, Carlisle, St. Elmo, Hermanville, Martin, Tillman, Red Lick, Stonington, Harriston, Fayette, Stampley, Cannonsburg, Stanton, Nine-mile Crossing, Fosters and Natchez.

FINANCIAL.

For year ending September 30, 1888 :	
Total income.....	\$ 180,766 77
Total expenses (taxes and interest not included).....	121,020 03
Net income.....	59,746 74
Interest on funded debt.....	56,250 00
Balance applicable to dividends.....	3,496 74
For year ending June 30, 1889 :	
Total income.....	178,735 88
Total expenses, (taxes and interest not included).....	125,689 84
Net income.....	53,046 04
Interest on funded debt.....	75,000 00
Balance deficit.....	21,953 96
Capital stock authorized by charter.....	3,000,000 00
Amount issued.....	2,028,850 00
Par value of shares.....	50 00
Number shares issued.....	40,577
Capital stock paid in per mile of road.....	20,576 57
Funded debt.....	1,250,000 00
Amount of debt liabilities per mile of road.....	1,268 00
Total amount of stock and debt.....	3,278,850 00
Amount stock and debt per mile of road.....	3,325 40
For year ending June 30, 1888 :	
Passenger earnings.....	63,047 31
Freight earnings.....	117,719 46
For year ending June 30, 1889 :	
Passenger earnings.....	62,405 92
Freight earnings.....	116,249 96
Fiscal year ends January 1st.	

MEMPHIS AND CHARLESTON RAILROAD.

Statistics for the years ending June 30, 1888 and 1889.

OFFICERS.

C. M. McGhee.....	President.
C. S. Brice.....	Vice-President.
Henry Fink.....	Vice-President.
L. M. Schwan.....	Secretary.
H. C. Wilson.....	Treasurer.
T. D. Flippin.....	Auditor.
Hoadly and Johnson.....	General Counsel.
C. H. Hudson.....	General Manager.
E. Fitzgerald.....	Traffic Manager.

B. W. Wrenn.....	General Passenger Agent.
T. S. Davant...	General Freight Agent.
R. B. Pegram.....	Division Superintendent.
J. S. Davant.....	Assistant General Freight Agent.
C. A. DeSaussure.....	Assistant General Passenger Agent.

DIRECTORS.

C. M. McGhee, C. S. Brice, Samuel Thomas, J. G. Moore, Samuel Shethor, John I. Martin, E. H. R. Lyman, Napoleon Hill, J. C. Neely, R. H. Richards, H. S. Chamberlain, Addison White.

General offices, Memphis, Tenn. Date last stockholders' meeting, November 11, 1886. Number present, 775. Number miles main line, 272, of which 33.4 miles are in Mississippi, all laid with steel rails. Side tracks in Mississippi, 3 miles, 1050 feet. Gauge of road, 4 feet 8½ inches.

Equipment owned: engines, 45; passenger, etc., cars, 43; freight cars, 1334; cabooses and other cars, 37.

Pullman sleeping cars are run over road, for which the road pays three cents per mile.

Southern Express Company does business over road. Western Union Telegraph Company owns telegraph line. Four mail trains are run daily, the Government paying therefor \$43,431.96 per annum, fines deducted.

Number employees injured for year ending June 30, 1888, 2; year ending June 30, 1889, 3; none killed; no passengers killed or injured in either year, in Mississippi. Wrecks in 1889, one.

STATIONS IN MISSISSIPPI.—Wenasoga, Corinth, Glen's, Burnsville, Walkers, Iuka, Gravel Siding and State Line.

FINANCIAL.

For year ending June 30, 1888:

Total income	\$ 1,760,526 47
Total expenses	1,211,250 33
Taxes paid	48,723 87
Net income	500,552 27
Interest on funded debt and car trust payments	397,372 13
Balance profit	103,180 14

For year ending June 30, 1889:

Total income.....	1,617,927 92
Total expenses.....	1,178,969 52
Taxes paid.....	49,768 26
Net income.....	389,190 14
Interest on funded debt, car trust payments, and interest and exchange.....	400,084 14
Balance deficit	10,894 00
Capital stock.....	5,312,725 00
Amount issued	5,312,725 00
Number shares.....	212,509
Capital stock per mile of road.....	18,194 26
Funded debt.....	5,524,000 00

Unfunded debt, car trust, notes outstanding	229,545 18
Amount of debt liabilities per mile	19,703 93
Total amount of stock and debt.....	11,066,270 18
Stock and debt per mile of road.....	37,898 19

For year ending June 30, 1888:

Passenger earnings.....	655,660 29
Proportion in Mississippi.....	66,360 77
Freight earnings.....	1,104,071 63
Proportion in Mississippi.....	111,745 43

For year ending June 30, 1889:

Passenger earnings.....	391,200 20
Proportion in Mississippi.....	59,836 62
Freight earnings.....	1,026,727 72
Proportion in Mississippi	103,917 29

Fiscal year ends June 30.

Taxes paid in Mississippi.—We can only give this since 1885:

	1885.	1886.	1887.	1889.	1889.
State.....	\$3,840 00	\$4,175 00	\$4,185 00	\$4,175 00	\$4,175 00
Corporation, Iuka ..	25 00	30 00	30 00	35 00	35 00
Corporation, Corinth	61 00	61 00	54 90	54 90	61 00

SHIP ISLAND, RIPLEY AND KENTUCKY RAILROAD.

Statistics for the years ending June 30, 1888 and 1889.*

OFFICERS.

W. C. Falkner	President.
C. L. Harris.....	Superintendent.

DIRECTORS.

W. C. Falkner, T. S. Hopkins, J. V. Shepherd, R. J. Thurmond, C. L. Harris.

General office, Ripley, Miss.

No meeting of stockholders for ten years.

Main line, 25 miles. Side track in Mississippi, 1 mile. All laid with 35-pound iron rails. Gauge 3 feet.

Equipment owned: 3 locomotives; 3 coaches; 11 box cars; 2 mail cars, and 15 flat cars. Road was completed in 1872.

The Gulf and Ship Island Railroad is operated under a lease for one year.

Two mail trains per day are run, the Government paying therefor \$43.75 per mile.

Number employees killed during year ending June 30, 1888, none; year ending June 30, 1889, none; number in.

* This road together with the Northern Division of the Gulf and Ship Island Railroad were consolidated on August 1, 1889, into the Gulf and Chicago Railroad Company, which has a mileage within Mississippi of 56.56 miles.

jured during year ending June 30, 1888, none; during year ending June 30, 1889, two.

Number passengers killed during same periods respectively, none; number injured, none.

Number of wrecks during year ending June 30, 1888, one; during year ending June 30, 1889, three.

STATIONS IN MISSISSIPPI: Walnut, Tiplersville, Falkner, Ripley, Blue Mountain, Guyton, Cotton Plant, New Albany, Ingomar, Cherry Creek and Pontotoc.

Number miles in Mississippi 19.56. Leased from Gulf and Ship Island Railroad Company, 38 miles.

FINANCIAL.

For year ending June 30, 1888:

Total income.....	\$ 29,589 35
Total expense, (taxes and interest not included)	21,254 00
Taxes paid.....	611 40
Net income.	7,723 95
Interest on funded debt.....	17,500 00
Balance deficit	9,776 05

For year ending June 30, 1889:

Total income.....	48,878 71
Total expense (taxes and interest not included).....	40 061 45
Taxes paid	739 85
Net income.....	8,087 41
Interest on funded debt.....	17,500 00
Balance deficit.....	9,412 59
Stock issued.....	40,000 00
Par value of shares.....	25 00
Number shares issued.....	1,600
Capital stock paid in per mile of road.....	1,600 00
Funded debt.....	250,000 00
Amount of debt liabilities per mile of road.....	10,000 00
Total amount of stock and debt.....	290,000 00
Amount stock and debt per mile of road	11,600 00

For year ending June 30, 1888:

Passenger earnings.....	9,304 90
Proportion for Mississippi	8,271 05
Freight earnings.....	20,284 43
Proportion for Mississippi.....	17,748 90

For year ending June 30, 1889:

Passenger earnings.....	14 911 02
Proportion for Mississippi.....	13,668 42
Freight earnings	33,967 69
Proportion for Mississippi.....	31,137 05

Date of end of fiscal year, July 31.

Taxes paid in Mississippi:

In 1880.....	\$391 32
In 1881	391 35



REGULATIONS ADOPTED BY CIRCULAR.

OFFICE OF THE MISSISSIPPI RAILROAD COMMISSION. }
JACKSON, MISS., June 7, 1888. }

CIRCULAR No. 50.

The attention of Railroad Companies, depot agents, telegraph operators and of the public, is called to the following sections of the Act of March 14, 1888, amendatory of the Railroad Supervision Laws of this State:

SECTION 2. Be it further enacted, That in addition to the power and duties now conferred by law on the Railroad Commissioners requiring them to "see that at least one comfortable and suitable reception room is provided at each depot for the use and accommodation of persons desiring and awaiting transportation over their line," the said board is also authorized to designate the side or location of any new depot building or station house that may be ordered built, in cases where the site selected by the Railroad Company required to erect the same is deemed inconvenient or inaccessible; *provided*, that said depot shall be located on the line of the said railroad, and having in view the interest of the public and the Railroad Company, and to prescribe the number and dimensions of the rooms therein for passengers, designating and providing, if deemed proper, separate rooms for the sexes and for the races; and they shall also have the authority to require such additions to or alterations in passenger depots or station houses as may be necessary in their judgment to secure ample, comfortable, and suitable accommodations for all passengers; to prescribe the form and size of bulletin boards, and where the same shall be placed, the manner and place of posting tariffs of charges for freight and passengers, and of all notices and orders that may be promulgated by the Commission. They are also empowered to provide such rules and regulations for the arrangement and management of passengers, which they may cause to be posted in each passenger depot or sitting room. They shall, where in their judgment the occasion and the public convenience require it, cause "union passenger depots" to be erected, fixing the proportion to be contributed by each Railroad Company, if the several Rail-

road Companies cannot agree, and designate the site and dimensions of the same. They shall also hear all complaints that may be presented them in writing as to insufficient depot, storage or platform facilities for freight, and shall make such order thereon to secure the same as they may think the facts and the public convenience warrant; *provided*, that before any such orders are made the Railroad Company affected thereby shall have at least five days notice, and shall be heard by its representative or counsel, or both, before final action, and such notice may be served as other process is now required to be served upon railroad corporations; and notice of any order or decision of the Railroad Commission shall be certified to the President, General Manager or Superintendent of the Railroad Company affected thereby, and the certified copy thereof shall be deposited properly addressed, in the mail, postage paid.

SECTION 4. Be it further enacted, That when a passenger is guilty of disorderly conduct, or a breach of the peace, or uses any obscene, profane or vulgar language, or plays any game of cards or other game of chance for money or other thing of value, upon any passenger train, the conductor of such train may stop his train at the place where such offense is committed, or at the next stopping place of such train, and eject such passenger from the train, using only such force as may be necessary to accomplish such removal, and the conductor may command the assistance of the employees of the company and the passengers on such train to assist in such removal; and said conductor may cause any person or persons violating the provisions of this act, and which are in violation of the laws of the State, to be detained and delivered to the proper authorities for trial as soon as possible.

SECTION 8. Be it further enacted, That if any depot or station agent or telegraph operator of any Railroad Company in the State shall wilfully fail or refuse to comply with the law requiring bulletin boards to be posted so as to show the time of arrival of trains, and to denote thereon the detention of trains when not on schedule time, he shall be guilty of a misdemeanor, and shall upon conviction be fined not less than ten nor more than fifty dollars.

Railroad Companies will see that a copy of this circular is kept posted in each waiting room for passengers at every depot.

J. F. SESSIONS,
J. C. KYLE,
WALTER McLAURIN.

OFFICE OF THE MISSISSIPPI RAILROAD COMMISSION, }
JACKSON, MISS., May 9, 1889. }

CIRCULAR, No. 54.

Under the authority conferred on the Railroad Commission of Mississippi by section 2 of an Act of the Legislature, approved March 14, 1888, amendatory of the Railroad Supervision Laws, the following regulations were this day adopted and ordered to be promulgated in circular form; the same to be posted by the Railroad Companies in some conspicuous and secure manner in each waiting room at every passenger station :

1. At railroad stations where separate passenger waiting rooms are provided for the races, it is made the duty of depot agents, station masters, and all employees of the company to exclude from each room set apart for one race all persons of another; and it shall be the duty of Railroad Companies by printed or painted sign at or on the door of each waiting room (where there is more than one) to properly designate the same.

2. No disorderly conduct shall be tolerated in passenger waiting rooms, and all peace officers, and especially municipal officers, are urged to co-operate with the railroad officials and employees, in suppressing disorderly conduct by the prompt arrest of guilty parties.

3. All passenger waiting rooms shall be open during the day at least one hour before, and one-half hour after, the arrival of trains authorized to carry passengers.

4. At telegraph stations where there is a night operator, the passenger waiting rooms shall be opened for passengers arriving or departing at any time during the night, and shall be provided with lights, and in winter, when occupied by passengers, with comfortable fires.

5. At all stations, other than telegraph stations having night operators, where passenger trains arrive or depart during the night, the waiting room shall be opened, provided with lights, and in the winter with fires, at least one hour before the arrival of each passenger train, and remain open at least one-half hour after the departure of the same, if occupied by passengers.

All parties observing any failure on the part of any Railroad Company, or persons charged with the enforcement of the foregoing regulations, to execute the same, are respectfully requested to notify the Railroad Commission of such failure by letter addressed to the Clerk thereof, at Jackson, Mississippi.

J. C. KYLE,
J. F. SESSIONS,
WALTER McLAURIN,
Commissioners.

F. S. SCRUGGS, Clerk.

OFFICE OF THE MISSISSIPPI RAILROAD COMMISSION, }
JACKSON, MISS., September 5, 1889. }

CIRCULAR No. 59.

Paragraph 5, Circular No. 54, is hereby so modified as to apply only to night trains arriving prior to 10 P. M. and after 5 A. M., in all cases where, by the regulations of the Railroad Company, the depot agent is not required to be on duty between those hours.

J. F. SESSIONS,
J. C. KYLE,
WALTER McLAURIN,
Commissioners.

REPORTS OF ACCIDENTS BY COMMISSIONERS.

ACCIDENT AT ST. CHARLES SWITCH ON I. C. R. R.

To the Railroad Commission of the State of Mississippi:

On the morning of January 10, 1889, I visited the scene of an accident on the Illinois Central Railroad at a point about one mile north of Brookhaven, known as St. Charles Switch, occurring January 9th, and inquired into the "facts and circumstances thereof" as required by law.

The accident was to the south-bound passenger train, known as No. 1, due at Brookhaven 6:22 P. M., but on the day of the accident it was about one hour late, and is said by the railroad officials to have been running at the time at the rate of about 35 miles an hour. John Kirby was conductor, Sam Berrye, engineer, and ——— Caldwell (col.), fireman. The accident was caused by an open switch, the same being the one constructed for and used by the "Brookhaven Lumber and Manufacturing Co.," and designated as "St. Charles Switch." At that point was situated the saw and planing mills of said company, which were extensive, and located alongside of the side track, and a large quantity of manufactured lumber was stored therein or stacked adjacent thereto. A few steps beyond the point where the side track leaves the main line, there was a second switch dividing so as to pass around the other side of the mills. The train plunging into the open switch, the locomotive and forward cars left the side track at the point where the second switch diverges, and forward from that point into the mill buildings, and the tender piled up at that point. The result was that the buildings and lumber immediately caught fire from the locomotive, which almost instantly gained such headway as to make it impossible to check it. All the buildings and all the lumber be-

tween the switches were burned, as well as everything combustible about the locomotive and tender, the express and the mail car of the passenger train and three box cars and one coal car that were standing on the side track. The engineer escaped with only slight injury, but the fireman, Caldwell, was fatally injured, dying in a very short while, although rescued from the wreck alive. No one else was hurt otherwise than slightly. All baggage and express, it is said, was saved.

As to where the blame rests for the open switch, it is the general belief of the railroad officials and employees as well as the citizens of the locality, that the switch was unlocked by some malicious person with the purpose of wrecking the train. I was informed by the agent at Brookhaven and other railroad officials that the switch was discovered to be unlocked by D. Burns, the conductor of freight train No. 7, in passing at about 4:30 o'clock the same evening, with the lock lying on the head-block of the switch, that he reported the fact at once to Mr. Bee, the agent at Brookhaven, who telegraphed the fact at about 5:30 p. m., to Mr. Fitzpatrick, the train-master at McComb City. The wrecking train being at Brookhaven at the time, Mr. Bee at once sent McDaniel, the conductor of the same, with his engine to the switch to lock it, who went to the point forthwith, and reports that he found it as represented and locked it, returning with the engine to Brookhaven. This was probably three hours before the accident occurred, and the facts and statements show that it must have been again unlocked after McDaniel returned.

This accident closely followed another occurring at a point known as Cedar Hill Switch, some three miles south of St. Charles Switch. That was also caused by an open switch, the lock having been broken. These accidents, from like causes, demonstrates the necessity for such regulations as will prevent them in the future, if possible, which could probably be accomplished by employing a watchman for each switch.

Respectfully submitted.

J. F. SESSIONS.

ACCIDENT AT WARRENTON, ON L., N. O. & T. R. R.

The following notes were extracted from a report on a printed form made by Frank McLain, engineer:

The accident occurred on November 4, 1888, at Warrenton, to freight train No. 24, and was caused by a yearling

jumping in a trestle. The engine and twelve cars were ditched. The following injuries were sustained: Bill Carraway, killed; Chas. Seymow, killed; unknown, killed; Jim Brown, foot mashed; Juan Martin, badly crushed; and Frank McClain, knee hurt.

ACCIDENT AT MITCHELL, ON N. O. & N. E. R. R.

NEW ORLEANS, LA., Dec. 15, 1888.

J. F. Sessions, Esq., Chairman, Jackson, Miss.:

DEAR SIR: About 10.18 P. M., December 13th, extra freight train, south-bound, engineer Carughi, engine 234, conductor Bolton, and No. 18 north-bound freight, engine 236, engineer Walker, conductor Sharpe, collided about a hundred feet north of south switch at Mitchell siding, killing fireman M. Rowe instantly. Accident was caused by engineer Carughi, for some unaccountable reason, mistaking Mitchell for Nicholson in his order, passing north switch at Mitchell at a high rate of speed, there being a heavy descending grade to the point where the accident occurred. The orders were correct in every respect, and signed by both engineer and conductor.

Very respectfully
(Signed.)

EDMUND L. TYLER, Supt.

ACCIDENT AT COAHOMA, ON L., N. O. & T. R. R.

VICKSBURG, MISS., Aug. 12, 1889.

F. S. Scruggs, Clerk, etc., Jackson, Miss.:

DEAR SIR: Our south-bound passenger train No. 7 was derailed at Coahoma, Miss., at 1.10 P. M., August 8th, caused by the track spreading at point of switch rails. Two coaches and one Pullman sleeper were turned over. Very little damage was done to cars on track. Following is list of persons injured, and extent of injury to each as far could be ascertained: Col. Scott, New Orleans, La., sleeping car porter, a small cut on forehead; Mr. Kelly, Memphis, Tenn., sleeping car porter, badly bruised, not seriously; J. C. Drane, Iuka, Miss., both legs broken and bruised. He has since died; Ella Martin (colored), Memphis, Tenn., slightly bruised about the legs and shoulder, head and neck; H. C. Bell, Shelby, Miss., one leg broken and slightly bruised; W. J. Buell, Arkansas City, Mo., slightly bruised; M. S. McKinney, Memphis, Tenn., slightly bruised about the hips and legs; Robert Palmer (colored), Memphis, Tenn., claims that

his left leg was bruised and sprained about the knee slightly. The injured persons were taken to Memphis in charge of Company Surgeon T. A. Corder, and every attention possible was rendered them.

Trusting this report will prove satisfactory, I am,

Very truly yours,

(Signed.) A. A. SHARPE, Supt. Transportation.

RAILROAD MILEAGE IN THE UNITED STATES FROM 1830 TO 1888 INCLUSIVE.

	Miles.		Miles.
1830.....	23	1882.....	114,712
1840.....	2,818	1883....	121,455
1850.....	9,021	1884.....	125,379
1860.....	30,635	1885.....	128,309
1870.....	52,914	1886.....	136,409
1880.....	93,296	1887.....	149,281
1881.....	103,143	1888.....	156,082

RAILROAD MILEAGE IN MISSISSIPPI ON SEPT. 30, 1889.

	Miles.
Illinois Central.....	636.06
Louisville, New Orleans and Texas.....	584.8
Mobile and Ohio.....	306
Alabama Great Southern.....	18.78
New Orleans and North-Eastern.....	153.42
Alabama and Vicksburg.....	143.39
Georgia Pacific.....	202.2
Kansas City, Memphis and Birmingham.....	142.89
Louisville and Nashville.....	73.83
Gulf and Chicago (R., S. I. & Ky. R. R.).....	56.56
Gulf and Ship Island.....	7
Memphis and Charleston.....	33.4
East Tennessee, Virginia and Georgia.....	7.73
Total.....	2,366.06

STATEMENT OF STATE AND COUNTY TAXES

PAID BY RAILROADS FROM 1880 TO 1888 INCLUSIVE.

*(Municipal taxes not included.)

*The reports of railroads printed in this report give the total taxes.

ILLINOIS CENTRAL.

1880.....\$ 25,585 60 1885.....\$ 31,964 00

RAILROAD COMMISSION.

1881.....	25,585 60	1886.....	39,955 00
1882.....	25,585 60	1887.....	39,955 00
1883.....	25,571 20	1888.....	39,955 00
1884.....	31,964 00		

MOBILE AND OHIO.

1880.....	\$ 24,330 72	1885.....	\$ 34,406 40
1881.....	24,330 72	1886.....	38,016 75
1882.....	24,330 72	1887.....	38,016 75
1883.....	24,370 70	1888.....	38,016 75
1884.....	34,406 40		

VICKSBURG AND MERIDIAN.

1880.....	\$ 8,520 00	1885.....	\$ 11,360 00
1881.....	8,520 00	1886.....	14,210 00
1882.....	8,520 00	1887.....	14,210 00
1883.....	8,520 00	1888.....	14,210 00
1884.....	11,360 00		

MISSISSIPPI AND TENNESSEE.

1880.....	\$ 6,147 63	1885.....	\$ 8,782 34
1881.....	6,147 63	1886.....	10,977 92
1882.....	6,147 56	1887.....	10,977 92
1883.....	6,147 56	1888.....	10,977 92
1884.....	8,782 34		
Paid under Compromise Act of 1882....			65,000 00

LOUISVILLE & NASHVILLE, (N. O., M. & T. R. R.)

1880.....	\$ 5,920 00	1885.....	\$ 7,400 00
1881.....	5,920 00	1886.....	9,250 00
1882.....	5,920 00	1887.....	9,250 00
1883.....	5,920 00	1888.....	9,250 00
1884.....	7,400 00		

MEMPHIS AND CHARLESTON.

1880.....	\$ 2,672 00	1885.....	\$ 3,340 00
1881.....	2,672 00	1886.....	4,175 00
1882.....	2,672 00	1887.....	4,175 00
1883.....	2,672 00	1888.....	4,175 00
1884.....	3,340 00		

ALABAMA GREAT SOUTHERN.

1880.....	\$ 1,311 31	1885.....	\$ 1,878 40
1881.....	1,311 31	1886.....	2,347 62
1882.....	1,311 30	1887.....	2,347 62
1883.....	1,311 30	1888.....	2,347 62
1884.....	1,873 33		

ALABAMA CENTRAL, (E. T., V. & G. R. R.)

1880.....	\$ 541 10	1885.....	\$ 773 00
1881.....	541 00	1886.....	966 25
1882.....	541 10	1887.....	966 25
1883.....	541 10	1888.....	966 25
1884.....	773 00		

SHIP ISLAND, RIPLEY AND KENTUCKY.

1880.....	\$ 391 32	1885.....	\$ 489 15
1881.....	391 33	1886.....	611 45
1882.....	291 32	1887.....	611 45
1883.....	391 32	1888.....	611 45
1884.....	489 20		

WEST FELICIANA.

1880.....	\$ 160 00	1885.....	\$ 240 00
1881.....	160 00	1886.....	300 00
1882.....	160 00	1887.....	300 00
1883.....	160 00	1888.....	300 00
1884.....	240 00		

MOBILE AND NORTH-WESTERN.

None prior to 1888..... In 1888.....\$ 475 00

MEMPHIS AND NEW ORLEANS RAILROAD AND LEVEE COMPANY,
(BRANCH OF L., N. O. & T. R. R.)

None prior to 1886.....	1887.....	\$ 4,233 00
1886.....\$ 4,085 25	1888.....	4,233 00

NEW ORLEANS AND NORTH-EASTERN.

None prior to 1883.....	1886.....	\$ 15,274 00
1883.....\$ 441 31	1887.....	15,274 00
1884.....4,278 56	1888.....	15,274 00
1885.....10,202 17		

GRAND GULF AND PORT GIBSON.

1880.....	\$ 140 00	1882.....	\$ 140 00
1881.....	140 00	1883.....	140 00

This road has been torn up and abandoned.

Roads not paying taxes, with reference to charters exempting them: Canton, Aberdeen and Nashville; see acts 1882, p. 1001 and *seq.*

Gulf and Ship Island; see acts 1882, p. 849 and *seq.*

Louisville, New Orleans and Texas; see acts 1870, p. 327 and consolidation act of 1882, p. 1011 and *seq.*

Georgia Pacific; see acts 1870, p. 327, acts 1871, p. 187, and consolidation act of 1882, p. 824 and *seq.*

Natchez, Jackson and Columbus; see acts 1870, p. 327.

Kansas City, Memphis and Birmingham; (exempt for one year from completion), see acts 1886, p. 191 and *seq.*

STATEMENT OF EXPENDITURES.

FOR THE TWO YEARS ENDING SEPTEMBER 30TH, 1889.

OFFICE EXPENSES.

1887.

Oct.	5—Postage.....	\$	2 00
	5—Box rent, P. O., 4th quarter, 1887.....		2 00
	17—Telegram to E. L. Russell, of M. & O. R. R., about meeting on 19th.....		90
	19—Telegram to D. McLaren, Supt. M. & O. R. R., from Wm. McWillie, from Can- ton to Mobile on Sept. 12th.....		50
	27—Postage.....		5 00
Nov.	3—Telegram to C. L. Harris, Supt. S. I. R. & Ky. R. R., to hurry map of road....		50
	3—Telegram to J. H. Sullivan, Supt. K. C., M. & B. R. R., to hurry map of road.		55
	3—Bill of Eyrich & Co.:		
	1 doz. Fabers' pencils.....		50
	3 doz. pens.....		30
	1 qt. Arnold's writing fluid.....		60
	4 penholders.....		30
	12 pens.....		10
	3 sheets blotting paper.....		25
	1 arm rest.....		75
	1 letter copying brush.....		60
	12 lead pencils.....		50
	4 doz. pens.....		30
	$\frac{1}{2}$ ream legal cap paper.....		1 40
	Mucilage		30
	16—Telegram to J. H. Sullivan, Supt. K. C., M. & B. R. R., to hurry statistics for Commissioners' report.....		80
	17—Telegram to J. H. Sullivan on same sub- ject		75
	19—Telegram from W. H. Hardy, Prest. G. & S. I. R. R., concerning statistics for report		35
	21—Telegram to Comptroller M. & O. R. R., for statistical information.....		55

RAILROAD COMMISSION.

59

Nov.	23—Telegram to Rand, McNally & Co., about printing railroad map of Mississippi.	75
	23—Bill of R. H. Henry & Co.—500 Circulars No. 35.	3 00
	24—Paid draft Jas. McCracken, for one pigeon hole wardrobe.	26 00
	29—Telegram to Wm. Hawn, Auditor E. T., V. & G. R. R., about statistics for Commissioners' Report.	80
	30—Telegram from Wm. Hawn, in answer.	50
	30—Telegram from J. C. Kyle about approval of M. & T. R. R. tariff.	35
Dec.	1—Freight paid on office wardrobe.	1 35
	1—Drayage on same.	70
	3—Postage.	4 00
	6—Telegram to Rand, McNally & Co., ordering maps.	75
	6—Telegram to T. D. Flippin, Auditor M. & C. R. R., about statistics.	50
	19—Bill Eyrich & Co.:	
	100 McGill's paper fasteners.	30
	½ gross rubber bands.	90
	19—Paid Taylor 7 months services as porter.	7 00
	19—Postage.	15 00
1888.		
Jan.	3—Express on maps from Rand, McNally & Co	90
	5—Postoffice box rent, 1st quarter 1888.	2 00
	9—Paid First National Bank for N. Y. exchange to pay Rand, McNally & Co.	25
Feb.	7—Telegram to H. F. Clark, Supt. V. & M. R. R. about inspecting road on 8th.	25
Mar.	29—Postage.	5 00
Apr.	3—Postoffice box rent, 2d quarter, 1888.	2 00
	12—Express on Dakota R. R. Com. Report.	25
	14—Express on 2d Dakota R. R. Com. Report	30
May	7—Bill Eyrich & Co.:	
	½ ream legal paper.	3 00
	2½ quires wrapping paper.	90
	Ball twine.	20
	8—Postage.	5 00
	29—Telegram to J. M. Edwards, Gen. Man. L., N. O. & T. R. R.	50
July	2—Paid Taylor, 6 months services as porter	6 00
	3—Postage.	5 00
	3—Postoffice box rent, 3d quarter, 1888.	2 00
	5—Bill R. H. Henry:	
	1000 envelopes, No. 12, and printing	7 00
	300 quarterly reports, extra ruled, etc.	27 50

July 5—Bill of R. H. Henry:

	1000 copies supervision act.....	6 00
	500 witness certificates.....	3 00
	500 subpoena certificates.....	3 50
	500 summons.....	3 50
	Labels for 19 drawers.....	4 00
	1 docket book for petitions and complaints.....	20 00
	100 circulars No. 50.....	6 00
Aug. 6—	Express paid on R. R. Reviews.....	80
Nov. 7—	Postoffice box rent for last quarter 1888.	2 00
	Postage.....	5 00
	5—Telegram from Commissioner Sessions to Commissioner McLaurin to inspect Warrenton accident.....	40
	19—Telegram from Com'r Sessions on 17th..	35
	Telegram to H. S. DePew about meeting M. & O. R. R.....	55
Dec. 3—	Express on Poor's Manual.....	90
	Telegram to E. L. Russell of M. & O. R. R.....	40
	14—Telegram from H. Rosson, engineer on L., N. O. & T. R. R. at Leland, about accident to brakeman.....	30
	Repeating telegram to Com'r Sessions about accident at Mitchell's Station, N. O. & N. E. R. R.....	70
	19—Telegram from G. C. Henry, engineer L., N. O. & T. Ry., about accident to man near Tunica.....	75
	Bill Wm. J. Brown, Sr.:	
	2 lamp chimneys.....	30
	1 gallon oil.....	30
	Repairing lamp.....	25
	1 gallon oil.....	30
	Bill Eyrich & Co.:	
	500 p. letter-copying book.....	1 50
	1 pint writing fluid.....	40
	Mucilage.....	10
	Globe file.....	85
	1 gross pens.....	90
	1 dozen Faber pencils.....	50
	Blotting paper.....	75
	1 pint French copying ink.....	65
	1 dozen lead pencils.....	50
	1 pint writing fluid.....	40
19—	Paid Taylor six months services as porter.....	6 00

RAILROAD COMMISSION.

61

1889.

Jan.	7—Telegram from Com'r Sessions	25
	14—Postage	2 00
	Postoffice box rent first quarter, 1889 ...	2 00
Feb.	6—Postage	5 00
Mar.	18—Telegram to A. A. Sharpe of L., N. O. & T. R. R., about Shaws' depot.....	25
Apr.	3—Bill I. Strauss:	
	1 office chair	9 50
	Bill Eyrich & Co.:	
	1 quart ink	60
	1 gross rubber bands.....	60
	½ ream legal cap paper.....	1 00
	2 penholders	20
	Bottle red ink.....	10
	3—Postage	7 50
	Postoffice box rent, second quarter 1889.	2 00
July	1—Telegram to I. Hardy, A. & V. Ry., about freight rates.....	25
	Answer to same	30
	2—Telegram from L. D. Williamson about accident near Coahoma.....	1 15
	3—Postoffice box rent, third quarter, 1889..	2 00
	Postage	2 00
	Paid Taylor six months salary as porter.	6 00
Aug.	9—Telegram from T. J. Bently, conductor, about accident near Coahoma.....	65
	21—Postage	1 50
	29—Postage	1 50
Sept.	5—Postage	1 50
	7—Expressage	25
	18—Postage	2 00

Total office expenses for two years \$271 70

Traveling expenses for two years ending September 30,
1889:

Traveling expenses of Wm. McWillie	\$16 35
Traveling expenses of J. F. Sessions	22 10
Traveling expenses of J. C. Kyle	23 05
Traveling expenses of Walter McLaurin.....	11 95
Traveling expenses of F. S. Scruggs	50

Total..... \$73 95

Expense of making report of 1887 to Legislature:

Printing 500 copies—

57 pages rule and figure @ \$3.60 \$205 20

118 pages plain @ \$1.80.....	212 40
Binding 250 copies in muslin.....	62 50
Folding in maps.....	2 50
Paid Rand, McNally & Co. for 500 railroad maps of Mississippi.....	75 00
Total.....	\$557 60

INDEX.

	PAGE.
Accidents—reports of.....	52
Accommodations—insufficient passenger car.....	18
Alabama and Vicksburg R. R.—as to competitive rates on	9
—organization and equipment of.....	29
Alabama Central—taxes paid by.....	57
Alabama Great Southern R. R.—local freight rates of..	10
—organization and equipment of.....	31
—taxes paid by.....	56
Assessment—of Railroads.....	14
Bridges, Trestles and Road-Beds—dangerous.....	19
Convention—of Railroad Commissioners.....	17
Depot Applications—disallowed.....	11
—orders resisted.....	12
Depot Improvements—report of.....	11
—not completed.....	12
East Tenn., Va. and Georgia R. R.—mileage in State..	11
—organization and equipment of.....	41
Engineers—overworking.....	19
Expenditures—by Commission, for two years.....	58
Georgia Pacific R. R.—completion of.....	10
—organization and equipment of.....	39
Grand Gulf and Port Gibson R. R.—taxes paid by.....	57
Illinois Central R. R.—refusal of to accept revised tariff.	5
—organization and equipment of.....	22
—taxes paid by.....	55
Inspections—reports of, on file.....	14
Kansas City, Memphis and Birmingham R. R.—freight	
tariff of.....	10
—organization and equipment of.....	25
L., N. O. & T. R. R.—revised rates accepted by.....	7
—organization and equipment of.....	33
Memphis and Charleston R. R.—freight tariff of, revised.	11
—organization and equipment of.....	44
—taxes paid by.....	56
Memphis and N. O. and Levee Company—taxes paid by.	57
Mileage—total in Mississippi.....	16
—construction for last four years.....	16
—total in United States.....	55

	PAGE.
Mississippi and Tennessee—taxes paid by	56
Mobile and Northwestern—taxes paid by.....	57
Mobile and Ohio R. R.—freight classification accepted by	8
—organization and equipment of	35
—taxes paid by	56
Natchez, Jackson and Columbus R. R.—gauge of widened	8
—organization and equipment of	43
New Orleans and Northeastern R. R.—freight tariff of revised	8
—organization and equipment of.....	27
—taxes paid by.....	57
New Orleans, Mobile and Texas R. R.—freight charges of.....	11
—organization and equipment of.. ..	37
—taxes paid by	56
Penitentiary—the Commission a Board of Control of..	3
Posted Tariffs and Regulations—defacing and destroying	18
Queen and Crescent System—roads constituting.....	10
—total mileage of	10
Rates—supervision of passenger and freight.....	4
—of passenger, uniform at 3 cents a mile.....	4
Regulations—adopted by circular	49
Ship Island, Ripley and Kentucky R. R.—organization and equipment of.....	46
—taxes paid by.....	57
Taxation as to Railroads that had escaped.....	3, 14
Taxes—paid by Railroads from 1880 to 1888.....	55
—Railroads exempt from, by charters.....	57
Uniformity—in classification of freight rates.....	4
Vicksburg and Meridian R. R.—as to competitive rates on	9
—organization and equipment of.....	29
—taxes paid by.....	56
West Feliciana R. R.—taxes paid by.....	57
Yazoo and Miss. Valley R. R.—assessment of, sustained	15
—stations on	24